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*Accountants for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

:-----X	
<b>In re</b>	: <b>Chapter 11 Case No.</b>
	:
<b>MOTORS LIQUIDATION COMPANY, et al.,</b>	: <b>09-50026 (REG)</b>
<b>f/k/a General Motors Corp., et al.</b>	:
	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
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**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE GUIDELINES  
FOR REVIEWING APPLICATIONS FOR COMPENSATION AND  
REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C § 330**

**THIRD INTERIM FEE APPLICATION**

Name of Applicant:	<b>Plante &amp; Moran, PLLC</b>	
Time Period:	June 1, 2010 through and including September 30, 2010	
Role in the Case:	Accountants for the Debtors and Debtors in Possession	
Current Application:	Total Fees Requested:	\$289,673.05
	Total Expenses Requested:	\$ 3,871.79
Prior Applications:	Total Fees Requested:	\$686,601.04
	Total Fees Awarded:	\$684,752.54
	Total Expenses Requested:	\$ 11,117.39
	Total Expenses Awarded:	\$ 10,950.29

**SUMMARY OF THIRD INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC  
SERVICES RENDERED FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

PROFESSIONAL BY LEVEL	CERT <sup>1</sup>	DATE	PRACTICE AREA <sup>2</sup>	RATE: STND/BLEND		TOTAL HOURS BILLED <sup>3</sup>	TOTAL COMP
				THROUGH 6/30/10	BEGIN 7/1/10		
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415	105.9	\$ 35,593.50
Eckles, Jeff	CPA	1983	ERS	\$390	\$390	61.7	23,478.00
Farmer, Doug	CICA	2005	TAX	\$335	\$345	43.8	11,695.50
Greenway, Denise	CPA	1989	TAX	\$400	\$400	11.7	4,680.00
Lewis, Forrest	CPA	1976	TAX	\$375	\$400	57.9	22,480.00
Others (less than 5 hrs)	CPA/CIRA		TAX	\$345	\$345	7.5	2,588.00
<b>Total Partners</b>			<b>ALL</b>		<b>\$348</b>	<b>288.5</b>	<b>\$100,515.00</b>
Brown, Furney (Alex)	CPA	2008	TCS	\$230	\$250	13.7	\$ 3,333.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	\$155	\$165	69.6	11,484.00
Merkel, Mike	CPA	2007	TAX	\$244	\$260	94.4	23,590.00
Sarma, Malina			TCS	\$170	\$170	29.6	5,032.00
Zajac, Mark	CICA	2008	ERS	\$165	\$175	128.5	21,182.50
Others (less than 5 hrs)	CPA		TAX	\$290	\$290	2.6	755.40
<b>Total Associates</b>			<b>ALL</b>		<b>\$193</b>	<b>338.40</b>	<b>\$ 65,376.90</b>
Abdallah, Rumzei	CPA	2009	TAX	n/a	\$124	71.3	\$ 8,841.20
Aretz, Betsy	CPA	2006	TAX	n/a	\$180	48.5	8,711.80
Biggs, Angella			TAX	\$ 80	\$ 80	18.0	1,440.00
Bonventre, Steven	CPA	2008	TAX	n/a	\$138	298.8	41,137.40
Doot, Brian <sup>4</sup>	CPA	2009	TAX	\$ 88	\$108	26.3	2632.40
Laypa, Nataliya			TAX	\$ 82	\$ 82	9.7	795.40
McDoniel, Chris			TAX	n/a	\$108	141.4	15,257.20
Papanastasopoulos, T			FSS	\$112	\$113	8.4	949.20
Rohlig, Scott			TAX	\$ 80	\$ 86	69.7	5,892.80
Shounia, Ricky			TAX	\$ 65	\$ 65	18.8	1,222.00
Tousain, Alina	CPA	2009	FSS	\$170	\$175	173.6	30,014.75
Others (less than 5 hrs)			TAX	\$ 82	\$ 82	12.0	987.00
<b>Total Staff</b>			<b>ALL</b>		<b>\$131</b>	<b>896.50</b>	<b>\$117,881.15</b>
Campbell, Michelle			ADM	\$ 80	\$ 80	103.7	\$ 5,092.00
Gove, Veronica			ADM	\$ 80	\$ 80	8.8	704.00
Others (less than 5 hrs)			ADM	\$ 80	\$ 80	1.3	104.00
<b>Total Parapro/Admin</b>			<b>ALL</b>		<b>\$ 52</b>	<b>113.80</b>	<b>\$ 5,900.00</b>
<b>Total All Personnel</b>			<b>ALL</b>		<b>\$177</b>	<b>1,637.20</b>	<b>\$289,673.05</b>

<sup>1</sup> CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

<sup>2</sup> ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

<sup>3</sup> Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

<sup>4</sup> Increased level due to attaining CPA certification, functional promotion or competency based during prior year

Hearing Date and Time: To Be Determined  
Objection Date and Time: To Be Determined

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<b>f/k/a General Motors Corp., <i>et al.</i></b>	:
	:
<b>Debtors.</b>	:
	:
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**Chapter 11 Case No.**

**09-50026 (REG)**

**(Jointly Administered)**

**THIRD APPLICATION OF PLANTE & MORAN, PLLC, AS ACCOUNTANTS FOR THE  
DEBTORS, FOR INTERIM ALLOWANCE OF COMPENSATION FOR PROFESSIONAL  
SERVICES RENDERED AND REIMBURSEMENT OF ACTUAL AND NECESSARY  
EXPENSES INCURRED FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

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TO THE HONORABLE ROBERT E. GERBER,  
UNITED STATES BANKRUPTCY JUDGE:

Plante & Moran, PLLC (“**P&M**”), Accountants for Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors in these chapter 11 cases, as debtors and debtors in possession (together with MLC, the “**Debtors**”), for its third application (the “**Application**”), pursuant to sections 330(a) and 331 of title 11, United States Code (the “**Bankruptcy Code**”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for the interim allowance of compensation for professional services performed by P&M for the period commencing June 1, 2010 through and including September 30, 2010 (the “**Compensation Period**”), and for reimbursement of its actual and necessary expenses incurred during the Compensation Period, respectfully represents:

**Preliminary Statement**

1. These chapter 11 cases are among the largest and most complex ever filed in the United States. At the inception of these cases, General Motors Corporation (“**GM**,” now known as Motors Liquidation Company) was the largest Original Equipment Manufacturer (“**OEM**”) of automobiles in the United States and the second largest in the world, employed approximately 235,000 employees worldwide, and had, as of March 31, 2009, consolidated reported global assets and liabilities of approximately \$82,290,000,000 and \$172,810,000,000, respectively. As a result of the economic collapse and liquidity crisis that began to surface during the end of 2007 and exploded in 2008, GM and its affiliated debtors commenced these chapter 11 cases and sold substantially all of their assets pursuant to section 363(b) of the Bankruptcy Code to NGMCO, Inc. (“**New GM**”), a purchaser sponsored by the United States Department of the Treasury (the “**U.S. Treasury**”) (“the “**363 Transaction**”).

2. P&M assembled a team of professionals of sufficient capacity and expertise devoted to serving the needs of the Debtors and critical to preserving the value of the MLC assets, for the creditors, employees, and other stakeholders.

3. The size, complexity, and pace of the Debtors' chapter 11 cases is astonishing by any measurement. P&M coordinated its efforts directly with the MLC Board of Directors and the management team including chief restructuring officer, Al Koch, Chief Financial Officer, James Selzer and other personnel provided by AP Services, LLC ("**APS**").

4. The professional services performed and expenses incurred were actual and necessary to preserve and protect the value of the Debtors' assets. In the perspective of the complexity and scale of these cases, P&M's charges for professional services performed and expenses incurred are reasonable under the applicable standards. P&M respectfully asks that the Court grant the Application and allow interim compensation for professional services performed and reimbursement for expenses as requested.

5. This Application has been prepared in accordance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the "**Fee and Disbursement Guidelines**") and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "**Amended Guidelines**," and together with the Fee and Disbursement Guidelines, the "**Local Guidelines**"), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the "**UST Guidelines**"), and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the "**Administrative Order**," and together with the Local Guidelines and the UST Guidelines, the "**Guidelines**"). Pursuant to the UST Guidelines, the Debtors have reviewed this Application and approved and support interim allowance of the amounts requested by P&M for professional services performed and expenses incurred during the Compensation Period. These guidelines as of July 1, 2010 were used in connection with our first interim Fee Application (through January 31, 2010).

6. Additional guidance considered and incorporated into our filing of our second (through May 31, 2010) and this third interim fee application (through September 30, 2010) include the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5263], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court's April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber, collectively now considered along with the previous guidelines as the current "Guidelines".

7. Collectively, these guidelines were used in connection with our preparation of interim Fee Applications based on their published and effective dates.

### **Background**

8. On June 1, 2009 (the "**Commencement Date**"), MLC and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

9. On March 17, 2010, the Debtors filed an application to retain and employ P&M as their Accountants *nunc pro tunc* to October 9, 2010 [Docket No. 5292]. Further, *nunc pro tunc* retention was appropriate in view of the transition of various services from New GM to MLC since the sale, the actual scope of services to be provided by P&M and to be included in the Engagement Letter took some time to finalize. Because the Debtors needed the services of P&M to commence in October, P&M agreed to commence rendering services well prior to the time all of the terms of its Engagement Letter had been finalized. The Debtors submitted in its application of employment of P&M that in view of the value of the services rendered by P&M since October, and the fact that this Application was delayed through no fault of P&M, *nunc pro tunc* retention as requested was appropriate. The court issued an Order Authorizing the Retention and Employment of Plante &

Moran, PLLC as Accountants and Consultants *nunc pro tunc* to October 9, 2009 signed on April 5, 2010 [Docket No. 5292] to render accounting, tax and consulting services in the prosecution of these chapter 11 cases.

10. During August, P&M provided notice to MLC relating to its annual increase in billing rates as of July 1, 2010 in accordance with the requirements of our retention requirements.

**Summary of Professional Compensation  
and Reimbursement of Expenses Requested**

11. P&M seeks allowance of interim compensation for professional services performed during the Compensation Period in the amount of \$289,673.05, and for reimbursement of expenses incurred in connection with the rendition of such services in the amount of \$3,871.79. During the Compensation Period, P&M expended a total of approximately 1,637.2 hours in connection with the necessary services performed.

12. P&M received payments of monthly fee allowances during the Compensation Period for fees or expenses invoiced for the Compensation Period totaling \$201,851.08 (as of November 8, 2010). P&M now seeks payment by the Debtors of all amounts allowed pursuant to the Administrative Order.

13. P&M regularly monitors its charges and expenses before and after the submission of monthly fee statements for fairness, compliance with all rules and requirements and potential errors. During the Compensation Period, P&M did not have any significant reduction to its services rendered or request for expense reimbursement.

14. P&M will continue to diligently monitor its charges and expenses and, where appropriate, make appropriate reductions.

15. There is no agreement or understanding between P&M and any other person, other than members of the firm, for the sharing of compensation to be received for services rendered in these cases.



16. Prior to the commencement of these chapter 11 cases, P&M did not receive any payment from GM as a retainer or in connection with (i) GM's efforts prior to the commencement of these chapter 11 cases to restructure its obligations out of court, (ii) the preparation for GM's chapter 11 cases, nor (iii) any other bankruptcy related matters.

17. The fees charged by P&M in these cases are billed in accordance with P&M's existing billing rates and procedures in effect during the Compensation Period. The rates P&M charges for the services rendered by its professionals and all other staff in these chapter 11 cases are the same rates P&M charges for professional services rendered in comparable bankruptcy and nonbankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and nonbankruptcy cases in a competitive national accountancy and consulting market.

18. Annexed hereto as Exhibit "A" is a certification regarding compliance with the Guidelines.

19. Annexed hereto as Exhibit "B," pursuant to the UST Guidelines, is a schedule of P&M professionals and admin/paraprofessionals who have performed services for the Debtors during the Compensation Period, the position/level in which each such individual is employed by P&M, the area in which each individual practices, the hourly billing rate charged by P&M for services performed by such individuals, the year in which each professional first achieved their position and CPA or other relevant Certification, if applicable, and the aggregate number of hours expended in this matter and fees billed therefore.

20. Annexed hereto as Exhibit "C" is a summary schedule specifying the categories of expenses for which P&M is seeking reimbursement and the total amount for each expense category. An itemized schedule of all such expenses, subject to redaction or modification where necessary to protect the Debtors' estates, is annexed hereto as Exhibit "H."

21. Annexed hereto as Exhibit “D,” pursuant to the UST Guidelines, is a summary of P&M’s time records billed by professional during the Compensation Period using project categories and work codes hereinafter described, also annexed hereto as Exhibit “E”. P&M maintains computerized records of the time spent by all P&M professionals and other staff in connection with the prosecution of the Debtors’ chapter 11 cases. Copies of these computerized records have been furnished to the Debtors and, subject to redaction or modification to protect the Debtors’ estates, a summary by professional by project work code has been annexed hereto as Exhibit “F,” and the detailed listing of time entries by project work code has been annexed hereto as Exhibit “G,” in the format specified by the UST Guidelines.

22. To the extent that time or disbursement charges for services rendered or disbursements incurred relate to the Compensation Period, but were not processed prior to the preparation of this Application, P&M reserves the right to request additional compensation for such services and reimbursement of such expenses in a future application.

**Summary of Services Performed by  
P&M During the Compensation Period**

23. MLC originated under a very unique bankruptcy arrangement and its Board of directors and management team are charged with the mission of administering, maintaining, safeguarding and liquidating certain assets of GM.

24. MLC’s board of directors has fiduciary duties to various constituencies and oversight responsibility of the estate. MLC’s board of directors retained P&M through management to: perform cash receipts and disbursements procedural testing (“Testing”), and assess, design and test the Company’s internal control structure/environment for operational effectiveness (“Controls”). P&M was also retained to provide various outsourced tax compliance, reporting and consulting services (“Tax”).

25. Generally, P&M provided the following services: tax compliance and tax consulting services; periodic verification/testing procedures on amounts financially reported; implementation

and monitoring of MLC system of internal controls; and, other accounting and consulting services on an as requested basis.

26. Procedural testing approaches are significantly impacted by the MLC internal control environment and related changes and enhancements implemented by management during each period. The accounting and internal control structure/environment related services were guided by directives from the board of directors and determined collectively with Jim Selzer, CFO, and Scott Hamilton, Controller. P&M tax services were determined collectively with Rick Zablocki, Chief Tax Officer, with general knowledge of and input from Jim Selzer, based on a joint review of MLC's continuing requirements and agreement with MLC with regard to the nature, timing and extent of the services provided.

27. The timing and scope of our integrated testing work is primarily driven by the dates of the BOD meetings and direction provided by the BOD and management. During this third interim compensation period, P&M initiated and completed significant substantive testing and assisted with controls development and testing for the MLC reporting period March 16 through June 30, 2010 ("Q2") and also initiated certain significant discreet projects relating to the MLC reporting period July 1 through September 30, 2010 ("Q3").

28. The timing and scope of our non-tax work is primarily driven by MLC fiscal (annual and quarterly) reporting periods and scheduled dates for regular BOD meetings (every two months). The timing and scope of our tax work is driven by federal, state and local taxing authority due dates and other requirements with seasonal peaks near the major and common required filing dates.

29. Our report to the BOD in mid August 2010 focused primarily on our findings from our Q2 testing period with an updated status of MLC's cash receipts and disbursements transactions and the related operations of its internal controls after the implementation of the new accounting system.

30. The following provides additional detailed information further explaining our services provided

***Integrated Testing and Controls***

31. P&M drafted the Company's corporate governance documents which were previously approved by the BOD and posted to the MLC internal and external websites during this interim compensation period.

32. We validated MLC's implementation of the management revised and BOD approved Level of Authority policies during our Q2 testing. We also assisted MLC is in the process of developing and adopting desktop procedures in select areas.

33. MLC evolved and P&M redesigned the Company's key cash and non-cash controls, incorporated into the policies and procedures, and reducing the number of cash controls and non-cash controls ("key controls") as of June 30, 2010 and September 30, 2010. (Note: "Less is better" for the number of key controls to be tested.)

34. The operating effectiveness of the implemented key controls was tested with increasing emphasis on non-cash controls beginning in Q2. The testing for the Q3 period started during this interim compensation period but was substantially completed during our testing of Q3. Controls selected for testing also emphasized areas not yet tested in the previous interim testing periods.

35. P&M tested the segregation of duties for non-cash controls, the appropriateness of the reviews and approvals for changes to the MAS200 system (G/L accounts, Vendors, Users), the recording of transactions in the MAS200 and the account reconciliations performed by MLC. As a result of these tests, we made various recommendations to strengthen controls including through designing and implementing mitigating controls for various areas and roles.

36. P&M also assessed the technology controls associated with MLC's new accounting system (MAS200) and the information technology (IT) infrastructure. We provided guidance and

recommendations relating the implementation of automated system notification triggers and management exception reports to strengthen internal controls. We further assessed management's progressive efforts in implementing some of the mitigating controls and corrective measures recommended previously by P&M and provided additional recommendations related to MAS200.

37. Testing procedures performed by P&M, as agreed to by the board of directors and management, included monitoring and evaluating MLC's cash receipts, cash disbursements, bank reconciliations, financial reporting and the operation of its cash controls. The substantive testing of the transactions for the Q2 period was initiated and completed during the Compensation Period (specifically in July 2010) and reported on to the board of directors in mid August 2010. The substantive testing for the Q3 period was initiated but not completed during the Compensation Period.

38. We integrated the cash controls testing with substantive/procedure testing for cash related activities and balances and assessed management's progressive efforts in implementing corrective recommendations as identified previously.

39. Our substantive testing of cash related activity and balances included: comparing information reflected in the accounting records for each selected transaction to the relevant source data, determining whether appropriate approvals and authorizations were obtained in accordance with the Company's internal policies, procedures, and US Bankruptcy Court requirements and determining whether MLC retained and can produce the adequate and sufficient supporting documentation for each selected transaction. We've proposed specific recommendations relating to our Q2 testing results and observations plus comments related to previously communicated suggestions, including the use of the Purchase Order Module in MAS200 and the asset sales desktop procedures.

40. P&M tested the bank reconciliation process, the reconciling items for reasonableness and assessed the appropriateness of the related documentation retained. Additionally, we monitored

MLC's management of the subsidiary cash accounts and the allocation and segregation of restricted cash funds, subject to continuing settlement, between entities.

41. P&M assessed the extent to which the Financial Reporting Module ("FRX") of MAS200 was implemented by MLC management and tested reconciliation of various financial reports generated from FRX to the MAS200 general ledger and the reconciliation of the reports generated in Excel to the general ledger. We recommended the implementation of certain mitigating controls for the areas and followed up on our prior recommendations.

***Tax Consulting, Reporting and Compliance***

42. The mix of tax related services shifted in primary emphasis during this interim compensation period from (1) planning for transition away from New GM for services provided under the Transition Services Agreement to assisting MLC be self sufficient and not dependent on New GM, and (2) planning for tax strategies and positions to preparing federal, state and local income taxes and other compliance returns and reports with federal, state and local authorities. Tie entries relating to tax assistance directly related to and/or necessary to properly prepare and complete tax returns are included in the "returns" rather than the "consulting" for both federal and state and local taxes work codes. The following are highlights of certain key activities:

43. *Federal Tax Consulting* - Researched and analyzed Federal tax issues related to Nova Scotia Finance and GM Strasbourg. Researched and analyzed certain Federal tax issues related to the proposed plan of reorganization. Meeting between Rick Zablocki, Dan Houf of GM and Jeff Eckles to discuss numerous Federal tax matters. Review of proposed plan of reorganization and disclosure statements with focus on Federal tax matters.

44. *Federal Returns* - Prepared consolidated Federal income tax return for MLC and subsidiaries for the 2009 B period. Reviewed trial balances for MLC, Realm, Encore, Nova Scotia Finance, GM Strasbourg and ELMO Leasing III, determined differences between book basis and tax basis and prepared tax basis trial balances for the 2009 B period (July 11, 2009 – December 31,

2009). Reviewed all dealership tax returns prepared by Engstrom & Co. Determined and prepared all required disclosures and attached to the 2009 B period Federal tax return. Determined and prepared all required foreign entity reporting forms and disclosures and attached to the 2009 B period Federal income tax return. Numerous meetings with Rick Zablocki to review tax basis trial balances and the Federal tax return. Numerous meetings with several representatives of new GM, MLC and P&M to coordinate, review and discuss the Federal tax return and related issues. Preparation of numerous schedules and analysis supporting amounts used in all tax returns. Research to ensure compliance and/or validate federal tax positions used to prepare returns.

45. *State and Local Consulting* - Researched and analyzed certain state tax issues, particularly relating to the proposed plan of reorganization.

46. *State and Local Returns* – Prepared 30 state and local tax income and franchise tax returns for MLC and subsidiaries for the 2009 B period. Prepared 83 sales and use tax returns for MLC for May, June, July and August of 2010. Prepared section 505(b) letters for all tax returns filed. Research to ensure compliance and/or validate tax positions used to prepare state and local returns.

***Fee Related Activities***

47. This interim compensation period included numerous non-recurring types of activities, which including the occurrence and impact of various recommendations and/or decisions by Judge Gerber, the United States Trustee and the Fee Examiner.

**Actual and Necessary Disbursements of P&M**

48. As set forth in Exhibit C hereto, P&M has disbursed \$3,871.79 as expenses incurred in providing professional services during the Compensation Period. These expenses are reasonable and necessary in light of the types of services performed and the size and complexity of the Debtors' cases. P&M has made every effort to minimize its disbursements and the actual expenses incurred in providing professional services were absolutely necessary, reasonable, and justified under the

circumstances to serve the needs of the Debtors, their estates, and creditors.

49. Out of pocket expenses are substantially comprised of travel related expenses for staff from out of town offices (typically 3 hours or farther away) and parking expenses at MLC's offices in Detroit. Travel for out of town staff was limited to the extent possible. All travel related expenses are in compliance with the MLC Expense Policies (published on website). All overnight accommodations are at MLC preferred (or less expensive) hotels. Mileage reimbursement is P&M (and IRS approved) rate of \$0.50 per mile. Meals related to out of town travel are in accordance with P&M standard practices and in compliance with our retention and local rules. Our expenses generally do not include any meals for anyone with less than 6 hours billed to MLC for the same day, except for an out of town partner (Doug Farmer) traveling to be on site during a week of field work by P&M testing team, to attend meetings and be available onsite to assist or supervise staff where certain amounts of his time was charged to other non-MLC time entries. Nor do any of our expenses include any personal expense for reimbursement. We did not have any overtime meals during the Compensation Period. P&M also voluntarily reduced meals for personnel traveling to the \$20 cap recommended in this case.

50. Expense reimbursements are passed through at actual cost incurred without a markup or profit on the service to P&M.

51. P&M does not invoice the debtors' estate as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel.

**The Requested Compensation Should Be Allowed**

52. Section 331 of the Bankruptcy Code provides for interim compensation of professionals and incorporates the substantive standards of section 330 to govern the Court's award of such compensation. 11 U.S.C. § 331. Section 330 provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual, necessary services rendered . . . and reimbursement for actual, necessary expenses." *Id.*



§ 330(a)(1). Section 330 also sets forth the criteria for the award of such compensation and reimbursement:

In determining the amount of reasonable compensation to be awarded to [a] professional person, the court shall consider the nature, the extent, and the value of such services, taking into account all relevant factors, including –

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed; and
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

*Id.* § 330(a)(3)

53. An analysis of these factors relative to the services P&M performed during the Application Period is set forth below:

***Time Spent on Services***

54. The professional services performed by P&M on behalf of the Debtors during the Compensation Period required an aggregate expenditure of 1,637.2 recorded hours by P&M partners, associates, staff and paraprofessional/administrative support. Of the aggregate time expended, 288.5 hours were by partners, 338.4 hours were by associates, 896.5 hours were by staff, and 113.8 hours were by administrative/paraprofessionals of P&M. Individual days worked in excess of 10 hours per day totaled fourteen for the entire P&M team with three of those days in excess of 12 hours.

55. Fees relating to retention (RET), fee examiner (FEX), fee applications (FAP), and review of time entries, preparation of fee statements, etc. (FEE) approximated 1%, 1%, 3% and 3%,

respectively. Hours related to the FEE work code and preparation of budgets, communication and responding to other inquiries by the Fee Examiner (FEX) were billed at a reduced rate of 50% retroactive to June 1, 2010, which required adjustments to be made to previously submitted Fee Statements for June and July. Time incurred during this Compensation Period relating to these work codes were above a typical interim period as the result in Fee Examiner recommendations and Judge Gerber rulings during the Compensation period that resulted in extended due dates and adjustments to previously drafted Fee Applications, etc. P&M believes the net amount billed for all these categories are reasonable, necessary and appropriate.

***The Rates Charged for Services***

56. During the Compensation Period, P&M billed the Debtors for time expended based on hourly rates ranging from \$65 to \$415 per hour for practice professionals and \$80 to \$120 for administrative/paraprofessionals. Allowance of compensation in the amount requested would result in an overall blended hourly billing rate of approximately \$177 (based on regular billing rates in effect at the time of the performance of services), consisting of a \$348 blended rate for all partners and a \$140 rate for all non partners.

57. P&M provided the debtor notice of increase in billing rates as of July 1, 2010 in accordance with P&M standard annual practice for market based adjustments to all P&M clients and in compliance with our agreed upon terms and requirements in our court approved engagement letter and retention. The billing rates for each professional are within the original and revised rate schedule provided for in connection with our retention. These increases in billing rates for selected professionals (not all professionals were impacted) increased the amount billed during this Compensation Period by an overall amount of approximately two percent with most of the rate increases representing lesser experienced staff attaining a promotion (higher functional level), competency level and/or certification (i.e., CPA). The higher partner and associate level rate

increases were lesser (as a percentage) than Staff with minimal increases at the partner level. A copy of the Notice provided to the debtor is included in this Fee Application as Exhibit I.

***Necessity of Services***

58. The foregoing professional services performed by P&M were actual, necessary, and appropriate to the administration of the Debtors' chapter 11 cases. The professional services performed by P&M were in the best interests of the Debtors and other parties in interest and critical to successfully govern, administer, monitor account and report its cash and cash transactions and safeguard its assets with reasonable but not absolute assurance. Such services provided were necessary for the preservation and maximization of value for all stakeholders and to the orderly administration of the Debtor' chapter 11 estates.

59. Tax preparation services are required to comply with legal requirements. Tax consulting services are beneficial to the estate by minimizing the amount of taxes paid and maximizing amounts available to be paid to MLC creditors and stakeholders. Assistance in developing and establishing a strong internal control structure is necessary to safeguard assets, ensure payments made are authorized and appropriate and amounts reported are accurate. Validation procedures performed on controls and cash transactions and balances are also necessary to know and ensure the internal control structure in place is operating as designed and provide the board of directors with assurance that their fiduciary duties in these areas are met.

***Reasonableness of Time Spent on Services***

60. Applicant respectfully submits that the services provided were performed within a reasonable amount of time, especially in light of the complexity of Debtors' cases and the nature of the issues addressed therein.

61. During the Compensation Period, the time spent by partners was more prominent due to the complexity, importance, and nature of the issues and tasks involved. It is particularly important

to note that the internal control structure/environment was ad hoc at the initial transition date with new GM (July 10, 2009) and the accounting methods and systems were newly created and continuously evolving through and past the Compensation Period. This required a higher than usual percentage of partner time. As a result, the average experience level of all mid level staff (associates) was relatively low to the balance heavy partner time required to still achieve an overall blended rate of approximately \$177 during the compensation period.

62. There were many meetings and conferences involving multiple P&M specialists representing different areas with specialized knowledge required for consulting and concurring with assessments and decisions critical to the estate. Based on the reason specific individuals participated in such activities, the project category or work code used for time reporting purposes could be different. For example, the tax area includes bankruptcy, federal and state/local tax specialists. And non tax work may include various work codes relating to the testing and controls categories.

63. The professional services charged were performed expeditiously and efficiently. The time constraints facing MLC, the board of directors reporting requirements and responsibilities, the public visibility of Debtor's chapter 11 case and the scrutiny related to the use of public funds have required P&M to devote significant time in providing accounting, tax and consulting services on behalf of the Debtor. Compensation for such services as requested is commensurate with the complexity, importance, nature of the issues and tasks involved.

***Certifications, Skills and Experience***

64. The professional services performed by P&M were rendered by members of its Financial Support Services, Enterprise Risk Management, Technology Consulting Services, Tax Compliance and Consulting, and Professional Standards practice groups and from several offices. P&M enjoys a national reputation for its expertise in accounting, tax and consulting. Substantially all of P&M's core team of professionals possess one or more of the following certifications: Certified Public Accountant (CPA), Certified Insolvency and Reorganization Advisor (CIRA), Certified

Internal Auditor (CIA), and Certified Internal Control Auditor (CICA). Staff with such certifications billed approximately 80% of the total professional (non-paraprofessional/administrative) hours, representing approximately 90% of the fees, during this Compensation Period.

65. P&M routinely hires interns that are typically between their fourth and fifth year in obtaining their Masters in Accounting. In this Compensation Period, approximately 23 hours were billed for two interns to assist in inputting data in tax return preparation. The hourly rate for interns remained constant at \$65, which is less than our lowest rate for paraprofessional and administrative staff. It is our standard practice to bill interns at such rates and we believe the rate for a very limited number of hours is reasonable and appropriate for the services provided.

***Customary Fees for the Type of Services Rendered***

66. Applicant respectfully represents that the fees requested herein are the customary charges for the type of services rendered and are based upon the hours actually spent and multiplied by the normal billing rate for work of this nature by P&M. The billing rate is the hourly rate charged by P&M for professional and administrative/paraprofessional services rendered in comparable bankruptcy and non-bankruptcy related matters. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable bankruptcy and non-bankruptcy cases in a competitive national legal market.

67. Whenever possible, P&M sought to minimize the costs of its services to the Debtor by utilizing talented but lesser experienced staff and paraprofessionals to handle more routine aspects of the work performed.

68. A core P&M team was utilized throughout the duration of the Compensation Period in each project category area to minimize start up or investment time required. However, additional tax staff were added to the team in this interim compensation period to accommodate the required demands and to achieve optimal staffing mix necessary to prepare the large number of annual state and local tax returns and related reports due during this period. We also used one point of contact to

minimize the costs of intra-P&M communication and education about the Debtor's circumstances wherever practical.

69. P&M does not invoice as expense for photocopies, facsimiles, cellular phone or overtime expenses for any personnel. P&M's standard billing rate practice is to invoice administrative staff time performed directly for bankruptcy and non-bankruptcy clients based on standard hourly rates. P&M's regular practice is not to include components for those charges in overhead when establishing billing rates for its professionals and to charge these hours to the specific clients served during the regular course of the rendition of services.

70. Each of the out-of-pocket expense categories do not exceed the maximum rate set by the UST Guidelines local rules and specific requirements dictated by the fee examiner and/or Judge Gerber in this case.

***Overall***

71. P&M submits that the services for which it seeks compensation and the expenditures for which it seeks reimbursement in this Application were necessary for and beneficial to the preservation and maximization of value for all stakeholders and the orderly administration of the Debtors' chapter 11 estates. P&M worked assiduously to anticipate or respond to the issues that have arisen and played a critical role in expeditiously, economically and seamlessly. Such services and expenditures were necessary to and in the best interests of the Debtors' estates and creditors. The compensation requested herein is reasonable in light of the nature, extent, and value of such services to the Debtors, their estates, and all parties in interest.

72. Compensation for the foregoing services as requested is commensurate with the complexity, importance, and nature of the problems, issues, and tasks involved. The professional services charged were performed expeditiously and efficiently. Whenever possible, P&M sought to minimize the costs of its services to the Debtors by utilizing talented associates or staff to handle tasks that could be effectively delegated or more routine aspects of services performed.

73. In sum, the services rendered by P&M were necessary and beneficial to the Debtors' estate and were consistently performed in a timely manner commensurate with the complexity, importance, and nature of the issues involved. Accordingly, approval of the compensation for professional services and reimbursement of expenses sought herein is warranted.

#### **Notice**

74. Notice of this Application has been provided by attorneys for the Debtors to parties in interest in accordance with the Order Pursuant to 11 U.S.C. § 105(a) and Fed. R. Bankr. P. 1015(c) and 9007 Establishing Notice and Case Management Procedures, dated August 3, 2009 [Docket No. 3629]. P&M submits that such notice is sufficient and no other or further notice need be provided.

75. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

#### **Conclusion**

77. P&M respectfully requests the Court enter an Order authorizing (i) an interim allowance of compensation for professional services rendered during the Compensation Period in the amount of **\$264,577.49**, consisting of **\$260,705.70** representing 90% of fees incurred (\$289,673.05) during the Compensation Period, and reimbursement of **\$3,871.79** representing 100% of actual and necessary expenses incurred during the Compensation Period; (ii) that the allowance of such compensation for professional services rendered and reimbursement of actual and necessary expenses incurred be without prejudice to P&M's right to seek additional compensation for services performed and expenses incurred during the Compensation Period, which were not processed at the time of this Application; (iii) directing payment by the Debtors of the difference between the amounts allowed and the amounts previously paid \$201,851.08 (as of November 8, 2010) by the Debtors pursuant to the Administrative Order; and (iv) such other and further relief as is just.

WHEREFORE the Debtors respectfully request that the Court grant the relief requested herein and such other and further relief as is just.

Dated: Southfield, Michigan  
November 10, 2010

A handwritten signature in black ink, reading "Michael A. Colella". The signature is written in a cursive, flowing style.

Michael Colella, Partner  
Plante & Moran, PLLC  
27400 Northwestern Highway  
PO Box 307  
Southfield, MI 48037  
Telephone: (248) 223-3611  
Facsimile: (248) 603-5582

Accountants for Debtors  
and Debtors in Possession



**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit A**

**Certification**

Hearing Date and Time: To Be Determined  
Objection Date and Time: To Be Determined

Plante & Moran, PLLC  
Michael Colella, Partner  
27400 Northwestern Highway  
PO Box 307  
Southfield, MI 48037  
Telephone: (248) 223-3611  
Facsimile: (248) 603-5582

*Accountants for Debtors and Debtors in Possession*

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11 Case No.
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	: 09-50026 (REG)
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	: (Jointly Administered)
	:
-----X	

**CERTIFICATION UNDER GUIDELINES FOR FEES  
AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT  
OF THIRD APPLICATION OF PLANTE & MORAN, PLLC  
FOR INTERIM COMPENSATION AND REIMBURSEMENT OF EXPENSES**

I, Michael Colella, hereby certify that:

1. I am a partner with the applicant firm, Plante & Moran, PLLC (“**P&M**”), with responsibility for the chapter 11 cases of Motors Liquidation Company (f/k/a General Motors Corporation) (“**MLC**”) and its affiliated debtors, as debtors and debtors in possession in the above-captioned cases (collectively with MLC, the “**Debtors**”), in respect of compliance with the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (the “**Fee and Disbursement Guidelines**”)

and the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “**Amended Guidelines**,” and together with the Fee and Disbursement Guidelines, the “**Local Guidelines**”), the U.S. Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “**UST Guidelines**”) and the Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 3711] (the “**Administrative Order**”), the First and Second Advisories filed by the Fee Examiner [Docket No. 5002 and 5463], the Memorandum to Retained Professionals issued by the Fee Examiner dated July 28, 2010 re Applications of Court’s April 29 and July 6, 2010 Rulings, and the actual related rulings by Judge Gerber (the “Fee Advisories”, and collectively, the “Guidelines”).

2. This certification is made in respect of P&M’s application, dated November 10, 2010 (the “**Application**”), for interim compensation and reimbursement of expenses for the period commencing June 1, 2010 through and including September 30, 2010 (the “**Compensation Period**”) in accordance with the Guidelines.

3. In respect of section 2 of the Fee and Disbursement Guidelines, I certify that the Debtors reviewed the fee application and have approved it.

4. In respect of section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with those customarily charged by P&M and generally accepted by P&M’s clients; and
- d. in providing a reimbursable service, P&M does not make a profit on that service, whether the service is performed by P&M in-house or through a third party.

5. In respect of section B.2 of the Amended Guidelines and as required by the

Administrative Order, I certify that P&M provided counsel for the debtors and the statutory committee of unsecured creditors appointed in these cases (the “**Committee**”) and the Debtors, with a statement of P&M’s fees and disbursements accrued on a timely basis for all months included in the Compensation Period.

6. In respect of section B.3 of the Local Guidelines, I certify that the Debtors, attorneys for the debtors, attorneys for the Committee, and the United States Trustee for the Southern District of New York are each being provided with a copy of the Application.

Dated: Southfield, Michigan  
November 10, 2010



Michael Colella  
PLANTE & MORAN, PLLC  
27400 Northwestern Hwy  
PO Box 307  
Southfield, MI 48037  
Telephone: (248) 223-3611  
Facsimile: (248) 603-5582

Accountants for Debtors  
and Debtors in Possession

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit B**

**Summary of Services Rendered by Professional by Level**

**EXHIBIT B**

<b>PROFESSIONAL BY LEVEL</b>	<b>CERT<sup>1</sup></b>	<b>DATE</b>	<b>PRACTICE AREA<sup>2</sup></b>	<b>BILL RATE STND/ BLEND</b>	<b>TOTAL HOURS BILLED<sup>3</sup></b>	<b>TOTAL COMP</b>
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$415	105.9	\$ 35,593.50
Eckles, Jeff	CPA	1983	ERS	390	61.7	23,478.00
Farmer, Doug	CICA	2005	TAX	345	43.8	11,695.50
Greenway, Denise	CPA	1989	TAX	400	11.7	4,680.00
Lewis, Forrest	CPA	1976	TAX	400	57.9	22,480.00
Others (less than 5 hrs)			TAX	345	7.5	2,588.00
<b>Total Partners</b>			<b>ALL</b>	<b>\$348</b>	<b>288.5</b>	<b>\$100,515.00</b>
Brown, Furney (Alex)	CPA	2008	TCS	\$250	13.7	\$ 3,333.00
Hoekstra, Peggy	CPA/CIA	1994/2005	FSS	165	69.6	11,484.00
Merkel, Mike	CPA	2007	TAX	260	94.4	23,590.00
Sarma, Malina			TCS	170	29.6	5,032.00
Zajac, Mark	CICA	2008	ERS	175	128.5	21,182.50
Others (less than 5 hrs)			TAX	290	2.6	755.40
<b>Total Associates</b>			<b>ALL</b>	<b>\$193</b>	<b>338.40</b>	<b>\$ 65,376.90</b>
Abdallah, Rumzei	CPA	2009	TAX	\$124	71.3	\$ 8,841.20
Aretz, Betsy	CPA	2006	TAX	180	48.5	8,711.80
Biggs, Angella			TAX	80	18.0	1,440.00
Bonventre, Steven	CPA	2008	TAX	138	298.8	41,137.40
Doot, Brian	CPA	2009	TAX	108	26.3	2632.40
Laypa, Nataliya			TAX	82	9.7	795.40
McDoniel, Chris			TAX	108	141.4	15,257.20
Papanastasopoulos, Terri			FSS	113	8.4	949.20
Rohlig, Scott			TAX	86	69.7	5,892.80
Shounia, Ricky			TAX	65	18.8	1,222.00
Tousain, Alina	CPA	2009	FSS	175	173.6	30,014.75
Others (less than 5 hrs)			TAX	82	12.0	987.00
<b>Total Staff</b>			<b>ALL</b>	<b>\$131</b>	<b>896.50</b>	<b>\$117,881.15</b>
Campbell, Michelle			ADM	\$ 80	103.7	\$ 5,092.00
Gove, Veronica			ADM	80	8.8	704.00
Others (less than 5 hrs)			ADM	80	1.3	104.00
<b>Total Parapro/Admin</b>			<b>ALL</b>	<b>\$ 52</b>	<b>113.80</b>	<b>\$ 5,900.00</b>
<b>Total All Personnel</b>			<b>ALL</b>	<b>\$177</b>	<b>1,637.20</b>	<b>\$289,673.05</b>

<sup>1</sup> CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

<sup>2</sup> ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

<sup>3</sup> Individual rate shown represents standard billing rate; FEE, FEX and non-working travel time is billed at 50% of standard rate

**SUMMARY OF THIRD INTERIM FEE APPLICATION OF PLANTE & MORAN, PLLC  
SERVICES RENDERED FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit C**

**Expense Summary by Type  
Expense Summary by Month  
Expense Summary by Professional and Type**

**EXHIBIT C**

**EXPENSE SUMMARY BY PLANTE & MORAN, PLLC  
INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

<b>EXPENSE BY TYPE</b>	<b>AMOUNTS</b>
Transportation	\$1,876.90
Hotel	1,780.20
Meals	214.69
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$3,871.79</b>

<b>EXPENSE BY MONTH</b>	<b>JUNE</b>	<b>JULY</b>	<b>AUGUST</b>	<b>SEPTEMBER</b>	<b>TOTAL</b>
Transportation	\$30.00	\$ 811.00	\$809.40	\$226.50	\$1,876.90
Hotel		1,335.15	148.35	296.70	1,780.20
Meals		165.82	20.00	28.87	214.69
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$30.00</b>	<b>\$2,311.97</b>	<b>\$977.75</b>	<b>\$552.07</b>	<b>\$3,871.79</b>

<b>PROFESSIONAL</b>	<b>TRANSPORTATION</b>	<b>HOTEL</b>	<b>MEALS</b>	<b>TOTAL</b>
<b>Brown, Furney</b>	\$ 12.00	\$ -	\$ -	\$ 12.00
<b>Colella, Mike</b>	12.00			12.00
<b>Delivery Person</b>	22.00			22.00
<b>Farmer, Doug</b>	914.40	741.75	100.00	1,756.15
<b>Hoekstra, Peggy</b>	81.00			81.00
<b>Lewis, Forrest</b>	80.00			80.00
<b>Merkel, Mike</b>	30.00			30.00
<b>Tousain, Alina</b>	110.00			110.00
<b>Zajac, Mark</b>	615.50	1,038.45	114.69	1,768.64
<b>TOTAL EXPENSES REQUESTED</b>	<b>\$1,876.90</b>	<b>\$1,780.20</b>	<b>\$214.69</b>	<b>\$3,871.79</b>



**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit D**

**Hours and Compensation by Project and Work Codes  
Hours by Project by Month  
Compensation by Project Code by Month**

**EXHIBIT D**

**COMPENSATION BY WORK CODE FOR SERVICES RENDERED BY PLANTE & MORAN, PLLC  
INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**HOURS AND COMPENSATION BY PROJECT AND WORK CODES**

<b>CODE</b>	<b>PROJECT</b>	<b>HOURS</b>	<b>AMOUNT</b>
	<b>CONTROLS</b>		
<b>GOV</b>	Corporate Governance	3.5	\$ 1,185.00
<b>PPP</b>	Process, Policies and Procedures	18.2	5,512.50
<b>RCM</b>	Risk Control Matrix	136.6	25,777.00
<b>SYS</b>	Information Technology Systems and Security	57.1	12,229.00
	<b>TESTING</b>		
<b>DIS</b>	Cash Disbursements	101.2	19,404.50
<b>REC</b>	Cash Receipts	67.3	11,867.50
<b>CAS</b>	Cash Reconciliations and Balances	76.5	15,797.70
<b>RPT</b>	Reporting (Financial and to the BOD)	18.4	6,257.00
	<b>TAX</b>		
<b>FDC</b>	Federal Consulting	26.4	10,559.00
<b>FDR</b>	Federal Returns	470.7	80,883.10
<b>SLC</b>	State and Local Consulting	14.7	5,655.20
<b>SLR</b>	State and Local Returns	433.3	65,521.30
	<b>ADMINISTRATIVE</b>		
<b>RET</b>	Retention	5.6	1,717.00
<b>FEX</b>	Fee Examiner	13.2	2,423.50
<b>FAP</b>	Fee Application	37.9	9,059.00
<b>FEE</b>	Fee Statements and Applications	110.7	9,324.25
	<b>TRAVEL</b>		
<b>NWT</b>	Non-Working Travel	45.9	6,500.50
	<b>TOTAL</b>	<b>1,637.2</b>	<b>\$289,673.05</b>

**HOURS BY PROJECT CODE BY MONTH**

<b>HOURS</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>June-Sept</b>
Controls	2.2	123.8	70.2	19.2	215.4
Testing	4.7	113.0	125.8	19.9	263.4
Tax	76.0	213.8	438.5	218.8	947.1
Travel	1.0	19.4	15.0	8.5	43.9
Admin	43.6	16.4	73.1	34.3	167.4
<b>TOTAL</b>	<b>127.5</b>	<b>486.4</b>	<b>722.6</b>	<b>300.7</b>	<b>1,637.2</b>

**COMPENSATION BY PROJECT CODE BY MONTH**

<b>COMPENSATION</b>	<b>June</b>	<b>July</b>	<b>August</b>	<b>September</b>	<b>June-Sept</b>
Controls	\$ 902.00	\$24,528.50	\$ 15,629.00	\$ 3,644.00	\$ 44,703.50
Testing	1,903.00	20,345.00	26,972.20	4,106.50	53,326.70
Tax	14,539.00	36,367.60	77,451.40	34,650.60	162,618.60
Travel	512.00	2,501.50	2,723.00	764.00	6,500.50
Admin	4,607.50	2,936.25	11,415.25	3,564.75	22,523.75
<b>TOTAL</b>	<b>\$22,073.50</b>	<b>\$86,678.85</b>	<b>\$134,190.85</b>	<b>\$46,729.85</b>	<b>\$289,673.05</b>

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit E**

**Project and Work Code Descriptions**

**EXHIBIT E**  
**PROJECT AND WORK CODE DESCRIPTIONS FOR PLANTE & MORAN, PLLC**  
**INTERIM PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**  
**(Revised as of October 31, 2010)**

<b>CONTROLS</b>	
GOV	<b>Corporate Governance</b> - Development of policies (6) governing the Board of Directors and corporate behavior, including Corporate Governance Overview and Principles, Code of Business Conduct, Fraud Policy, Whistle-Blower Protection, Environmental, Record Retention and Document Destruction
PPP	<b>Process, Policies and Procedures</b> - Development and drafting of financial and operating processes, policies and procedures (27), including desktop instructions where requested
RCM	<b>Risk Control Matrix</b> – Identifying, developing and drafting key financial and operating processes, risks and mitigating controls (179) and implementing them into the individual policies & procedures
SYS	<b>Information Technology Systems and Security</b> - Review of MAS 200, FAS, and FRX application controls, integration of IT controls with cash and non-cash process areas, and control improvements in the areas of vendor setup, vendor maintenance, accounts payable, accounts receivable and general controls
<b>TESTING</b>	
DIS	<b>Cash Disbursements</b> - Assess existence, accuracy, completeness and authorization of cash disbursements reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
REC	<b>Cash Receipts</b> - Assess existence, accuracy, completeness and authorization of cash receipts reflected in the accounting records when compared to the relevant contracts, invoices, cash summaries, bank accounts and other source documents
CAS	<b>Cash Reconciliations and Balances</b> - Compare cash balances reflected in the accounting records to balances per bank statement. Review bank reconciliations and reconciling items for reasonableness
RPT	<b>Reporting (Treasury, MOR and BOD)</b> – Validate and/or consult on: Treasury Reports (TR) filed under DIP loan (TARP), and Monthly Operating Reports (MOR) filed with the Bankruptcy Court; present P&M reports and attend meetings with independent BOD members and regular BOD meetings
<b>TAX</b>	
FDC	<b>Federal Consulting</b> - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, relating to required tax returns for federal and foreign jurisdictions for the period from July 10, 2009 through December 31, 2009 (not done by New GM under its Transition Services Agreement) and subsequent tax periods
FDR	<b>Federal Returns</b> - Preparation of federal (and foreign if required) tax returns, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
SLC	<b>State and Local Consulting</b> - Planning and consulting regarding tax consequences of the Section 363 Sale, sale of assets and disposition of claims under proposed Plan(s) of Reorganization, for the required tax returns or reports under state, local, sales and personal property jurisdictions for the period from July 10, 2009 through December 31, 2009 and subsequent tax periods
SLR	<b>State and Local Returns</b> - Preparation of state, sales and use, real and personal property tax returns and reports, quarterly estimated taxes and reports associated with retained tax incentives, grants or credits
<b>ADMINISTRATIVE</b>	
RET	<b>Retention</b> - Research, preparation, review, and delivery of retention documents (engagement letter, affidavit, disclosures of conflicts, application for employment), rate increase notice; internal workflows for client acceptance and project reporting; related discussions with management and/or BOD
FEX	<b>Fee Examiner</b> - Preparation of monthly budgets; review and responses relating to advisories, reports, inquiries and requests from Fee Examiner and/or his representatives
FAP	<b>Fee Applications</b> – Preparation of interim and final fee applications
FEE	<b>Fee Statements and Entries</b> – Review of detail time entries and preparation of monthly fee statements
<b>TRAVEL</b>	
NWT	<b>Non-Working Travel</b> – Time spent traveling to/from home office area (generally 2 hours or more) and MLC or other location for MLC meetings, field work, etc.

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit F**

**Summary of Detail Hours and Fees by Professional by Work Code**

WORK CODE BY PERSON	HOURS	FEES
<b>GOV</b>	<b>3.5</b>	<b>1185</b>
Colella, Mike	2.4	992.5
Tousain, Alina	1.1	192.5
<b>PPP</b>	<b>18.2</b>	<b>5512.5</b>
Colella, Mike	3.2	1323.5
Farmer, Doug	9.2	3174
Tousain, Alina	5.3	927.5
Zajac, Mark	0.5	87.5
<b>RCM</b>	<b>136.6</b>	<b>25777</b>
Aguirre, Monica	1.9	275.5
Colella, Mike	4.0	1660
Farmer, Doug	5.7	1966.5
Tousain, Alina	14.3	2502.5
Zajac, Mark	110.7	19372.5
<b>SYS</b>	<b>57.1</b>	<b>12229</b>
Brown, Furney	13.7	3333
Colella, Mike	3.8	1574
Farmer, Doug	0.9	310.5
Patel, Raj	1.8	702
Sarma, Malini	29.6	5032
Tousain, Alina	6.4	1120
Zajac, Mark	0.9	157.5
<b>DIS</b>	<b>101.2</b>	<b>19404.5</b>
Colella, Mike	7.1	2945
Hoekstra, Peggy	0.8	132
Tousain, Alina	93.3	16327.5
<b>REC</b>	<b>67.3</b>	<b>11867.5</b>
Colella, Mike	1.5	622.5
Farmer, Doug	0.8	276
Hoekstra, Peggy	40.6	6699
Tousain, Alina	23.6	4130
Zajac, Mark	0.8	140
<b>CAS</b>	<b>76.5</b>	<b>15797.7</b>
Colella, Mike	12.7	5249
Farmer, Doug	1.1	379.5
Hoekstra, Peggy	28.2	4653
Papanastasopoulos, Terri	8.4	949.2
Tousain, Alina	25.5	4462
Zajac, Mark	0.6	105
<b>RPT</b>	<b>18.4</b>	<b>6257</b>
Campbell, Michelle	1.9	152
Colella, Mike	9.3	3859.5
Denham, Sharon	0.9	72
Farmer, Doug	6.3	2173.5
<b>FDC</b>	<b>26.4</b>	<b>10559</b>
Colella, Mike	0.2	83
Eckles, Jeff	0.4	156
Lewis, Forrest	25.8	10320
<b>FDR</b>	<b>470.7</b>	<b>80883.1</b>
Abdallah, Rumzei	5.8	719.2
Abi-Raji, Christopher	0.7	68.6
Aretz, Betsy	19.8	3545.8
Bonventre, Steven	218.0	30056
Colella, Mike	0.7	290.5
Eckles, Jeff	51.7	20163
Gove, Veronica	5.4	432
Greenway, Denise	11.7	4680
Lewis, Forrest	18.2	7280

WORK CODE BY PERSON	HOURS	FEES
<b>FDR</b>		
McDoniel, Chris	74.9	8075.2
Merkel, Mike	2.1	520.4
Rohlig, Scott	45.0	3865.8
Shounia, Ricky	16.4	1066
Smaston, Carla	0.3	120.6
<b>SLC</b>	<b>14.7</b>	<b>5655.2</b>
Corrigan, Julie	0.2	55.2
Lewis, Forrest	10.5	4200
Ruppel, Curtis	4.0	1400
<b>SLR</b>	<b>433.3</b>	<b>65521.3</b>
Abdallah, Rumzei	65.5	8122
Aretz, Betsy	28.7	5166
Biggs, Angella	18.0	1440
Bonventre, Steven	79.8	11012.4
Clark, Janisse	4.1	266.5
Corrigan, Julie	2.1	579.6
Doot, Brian	26.3	2632.4
Eckles, Jeff	6.6	2574
Fulton, Cathy	0.2	16
Gove, Veronica	3.4	272
Kuchera, Barb	0.2	16
Laypa, Nataliya	9.7	795.4
McDoniel, Chris	66.5	7182
Merkel, Mike	91.3	22947.6
Ornese, Spencer	1.4	114.8
Rohlig, Scott	24.7	2027
Shounia, Ricky	2.4	156
Strycharz, Jon	2.4	201.6
<b>RET</b>	<b>5.6</b>	<b>1717</b>
Campbell, Michelle	1.8	144
Colella, Mike	3.4	1411
Weed, Tim	0.4	162
<b>FEX</b>	<b>13.2</b>	<b>2423.5</b>
Campbell, Michelle	0.6	24
Colella, Mike	10.6	2190
Tousain, Alina	1.7	148.75
Weed, Tim	0.3	60.75
<b>FAP</b>	<b>37.9</b>	<b>9059</b>
Campbell, Michelle	19.9	1592
Colella, Mike	17.7	7345.5
Weed, Tim	0.3	121.5
<b>FEE</b>	<b>110.7</b>	<b>9324.25</b>
Campbell, Michelle	79.5	3180
Colella, Mike	28.1	5798.5
Tousain, Alina	2.4	204
Weed, Tim	0.7	141.75
<b>NWT</b>	<b>45.9</b>	<b>6500.5</b>
Bonventre, Steven	1.0	69
Colella, Mike	1.2	249
Delivery Person	1.5	60
Eckles, Jeff	3.0	585
Farmer, Doug	19.8	3415.5
Lewis, Forrest	3.4	680
Merkel, Mike	1.0	122
Zajac, Mark	15.0	1320
<b>Grand Total</b>	<b>1637.2</b>	<b>\$ 289,673.05</b>

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit G**

**Detail Hours and Fees by Professional by Work Code**

Name	Date	Hours	Amt	Code	Description
Colella, Mike	6/21/10	0.3	\$ 123.00	GOV	Review of April 15 minutes approved by MLC BOD with particular attention to documentation of P&M presentation made at the meeting and related discussion
Colella, Mike	6/21/10	0.4	\$ 164.00	GOV	Partial reading of June 16 BOD presentation materials
Tousain, Alina	7/12/10	0.6	\$ 105.00	GOV	Set Up Caseware folder structure and transfer GOV documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/13/10	0.5	\$ 87.50	GOV	Set Up Caseware folder structure and transfer GOV documents from previous and current quarter for internal planning for Q2 2010 field work
Colella, Mike	8/9/10	1.4	\$ 581.00	GOV	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/19/10	0.3	\$ 124.50	GOV	Confidential discussion with independent members of the BOD only re specific inquires and request for feedback on management and BOD matters













Name	Date	Hours	Amt	Code	Description
Colella, Mike	8/9/10	2.1	\$ 871.50	RCM	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	0.9	\$ 373.50	RCM	Review actual Q2 scope and tests performed
Colella, Mike	8/9/10	0.7	\$ 290.50	RCM	Edit narrative summaries (and attachments) of findings and results for review with management
Zajac, Mark	8/9/10	0.8	\$ 140.00	RCM	Review merged version of draft received from Tousain, review comments back from P&M (Farmer)
Tousain, Alina	8/10/10	1.3	\$ 227.50	RCM	Update Q2 2010 Summaries - RCM Section and send to Farmer (PM)
Zajac, Mark	8/10/10	2.1	\$ 367.50	RCM	Complete attachment for report to BOD - Cash vs. Non-Cash Key Controls and future testing strategy
Tousain, Alina	8/12/10	0.8	\$ 140.00	RCM	Update Q2 2010 Summary - RCM Section
Zajac, Mark	8/16/10	1.8	\$ 315.00	RCM	Finalize workpapers from Q2 testing - Cash & Treasury
Zajac, Mark	8/16/10	1.4	\$ 245.00	RCM	Finalize workpapers from Q2 testing - Financial Reporting
Zajac, Mark	8/16/10	1.1	\$ 192.50	RCM	Finalize workpapers from Q2 testing - Revenue
Zajac, Mark	8/16/10	1.1	\$ 192.50	RCM	Finalize workpapers from Q2 testing - Leased Employees & Staffing
Zajac, Mark	8/16/10	1.1	\$ 192.50	RCM	Finalize workpapers from Q2 testing - Administration
Zajac, Mark	8/16/10	0.6	\$ 105.00	RCM	Finalize workpapers from Q2 testing - Expenditures
Zajac, Mark	8/16/10	0.6	\$ 105.00	RCM	Finalize workpapers from Q2 testing - Asset Sales
Zajac, Mark	8/16/10	0.4	\$ 70.00	RCM	Finalize workpapers from Q2 testing - Claims Administration
Tousain, Alina	9/15/10	0.3	\$ 52.50	RCM	Q3 fieldwork preplanning: staff availability for IC testing
Tousain, Alina	9/15/10	0.1	\$ 17.50	RCM	Q3 fieldwork preplanning: scope and tasks to be completed for IC testing
Colella, Mike	9/23/10	0.1	\$ 41.50	RCM	Emails to PM staff re current status and timing of Q3 controls work
Colella, Mike	9/29/10	0.2	\$ 83.00	RCM	Preliminary planning prior to Q3 interim fieldwork
Tousain, Alina	9/29/10	1.4	\$ 245.00	RCM	Q3 fieldwork preplanning: compile CAS 2 for IC Testing
Zajac, Mark	9/29/10	2.3	\$ 402.50	RCM	Plan which controls to test for Q3 testing by determining which controls tested in prior rounds and higher risk controls yet to be tested
Zajac, Mark	9/29/10	1.8	\$ 315.00	RCM	Perform planning analytical procedures on professional fees and other non-payroll expenses to determine testing scope and risk
Zajac, Mark	9/29/10	1.9	\$ 332.50	RCM	Perform planning analytical procedures on debt and cash & treasury related items to determine testing scope and risk.
Tousain, Alina	9/30/10	0.5	\$ 87.50	RCM	Preparation with Zajac (PM) for Q3 client meeting
Zajac, Mark	9/30/10	1.6	\$ 280.00	RCM	Evaluate the operating effectiveness of segregation of duties controls within cash disbursements process
Zajac, Mark	9/30/10	0.5	\$ 87.50	RCM	Discussions with Tousain and Colella (PM) to debrief re kickoff meeting with Hamilton (MLC) and discuss impact on Q3 testing
Zajac, Mark	9/30/10	2.3	\$ 402.50	RCM	Kickoff meeting with Hamilton (MLC) and Tousain (PM) on changes from prior period and scope for current period
Zajac, Mark	9/30/10	0.2	\$ 35.00	RCM	Discussions with Tousain and Farmer (PM) on staff scheduling to decrease time spent performing fieldwork
Zajac, Mark	9/30/10	0.5	\$ 87.50	RCM	Discussions with Tousain (PM) on work plan and testing scope
Zajac, Mark	9/30/10	0.3	\$ 52.50	RCM	Evaluate the operating effectiveness of positive pay controls by observing Nichols (MLC)
Zajac, Mark	9/30/10	0.8	\$ 140.00	RCM	Evaluate high level existence and completeness of month-end closing binder for July
Zajac, Mark	9/30/10	0.4	\$ 70.00	RCM	Evaluate high level existence and completeness of month-end closing binder for August
Zajac, Mark	9/30/10	0.7	\$ 122.50	RCM	Evaluate implementation of controls from prior period exceptions - Controller signing vendor audit report
Zajac, Mark	9/30/10	1.4	\$ 245.00	RCM	Archive detailed validation evidence in workpapers to be compliant with AICPA and IIA professional standards
Zajac, Mark	9/30/10	0.9	\$ 157.50	RCM	Evaluate the operating effectiveness of MLC's compliance controls



Name	Date	Hours	Amt	Code	Description
Zajac, Mark	8/5/10	0.9	\$ 157.50	SYS	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM) to present Q2 SYS results
Patel, Raj	8/6/10	1.8	\$ 702.00	SYS	Edit documentation of procedures and suggestions re disclosure of findings
Sarma, Malini	8/6/10	1.5	\$ 255.00	SYS	Documentation of testing procedures
Tousain, Alina	8/6/10	1.5	\$ 262.50	SYS	Compile Q2 2010 report skeleton - SYS Section and send to Farmer & Zajac (PM)
Colella, Mike	8/9/10	1.2	\$ 498.00	SYS	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/9/10	1.1	\$ 456.50	SYS	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	0.4	\$ 166.00	SYS	Review actual Q2 scope and tests performed
Tousain, Alina	8/10/10	0.9	\$ 157.50	SYS	Update Q2 2010 Summaries - SYS Section and send to Farmer (PM)
Sarma, Malini	8/12/10	1.1	\$ 187.00	SYS	Documentation of final matrix and findings
Tousain, Alina	8/12/10	0.8	\$ 140.00	SYS	Update Q2 2010 Summary - SYS Section
Brown, Furney	8/15/10	3.7	\$ 851.00	SYS	Summarize IT systems finding and issues for management review and consideration
Colella, Mike	8/19/10	0.3	\$ 124.50	SYS	Discussions with Hamilton (MLC) re update, Q2 debrief and Q3/future planning
Colella, Mike	9/29/10	0.2	\$ 83.00	SYS	Preliminary planning prior to Q3 interim fieldwork



Name	Date	Hours	Amt	Code	Description
Colella, Mike	6/21/10	0.1	\$ 41.00	DIS	Received message from Hamilton (MLC) re supporting information for March/April disbursements
Colella, Mike	6/21/10	0.2	\$ 82.00	DIS	Respond to Hamilton (MLC) re supporting information for March/April disbursements
Tousain, Alina	7/12/10	0.9	\$ 157.50	DIS	Set Up Caseware folder structure and transfer the DIS documents from previous and current quarter for preparation of Q2 2010 field work
Colella, Mike	7/13/10	0.4	\$ 166.00	DIS	Email with comments to Tousain (PM) re impact of judges ruling on substantive testing of professional fees
Colella, Mike	7/13/10	1.8	\$ 747.00	DIS	Read Judge Gerber ruling re Fee Examiner issues and professional fee compensation for time and billing
Tousain, Alina	7/13/10	0.6	\$ 105.00	DIS	Set Up Caseware folder structure and transfer DIS documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/14/10	1.2	\$ 210.00	DIS	Read Judge Gerber ruling re Fee Examiner issues and professional fee compensation for time and billing to determine impact on Q2 2010 Testing of Cash and Controls
Tousain, Alina	7/14/10	1.3	\$ 227.50	DIS	Review UST Fee Guidelines Region 2 Manhattan-Determine impact on Q2 2010 Testing of Cash and Controls for professionals
Tousain, Alina	7/14/10	0.4	\$ 70.00	DIS	Review UST Fee Guidelines Region 2 Manhattan- Exhibit A- Determine impact on Q2 2010 Testing of Cash and Controls for professionals
Tousain, Alina	7/14/10	0.6	\$ 105.00	DIS	Review Interim Compensation Order Filed-Determine impact on Q2 2010 Testing of Cash and Controls for professionals
Tousain, Alina	7/15/10	1.2	\$ 210.00	DIS	Prepare Summary of Judge Gerber ruling re Fee Examiner issues and professional fee compensation for time and billing for use in testing
Tousain, Alina	7/15/10	1.1	\$ 192.50	DIS	Preliminary work drafting Q2 Workplan and coordinating via emails the schedules to ensure availability of resources with P&M (Farmer)
Tousain, Alina	7/16/10	1.2	\$ 210.00	DIS	Revise Q2 Workplan for DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/16/10	2.1	\$ 367.50	DIS	Prepare Client Information Request List for DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/20/10	0.4	\$ 70.00	DIS	Planning Meeting with P&M (Farmer, Zajac) to discuss interim controls testing strategy
Tousain, Alina	7/20/10	0.7	\$ 122.50	DIS	Revise Client Information Request List and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/21/10	1.1	\$ 192.50	DIS	Assist in Q2 2010 Sample Transactions (partial), send to client for DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	1.2	\$ 210.00	DIS	Finalized Q2 2010 Sample Transactions, send to client for DIS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/23/10	2.1	\$ 367.50	DIS	Set Up Preliminary REC Testing Template
Tousain, Alina	7/23/10	1.2	\$ 210.00	DIS	Review and discuss Client Information Request List with Hamilton (MLC)
Tousain, Alina	7/26/10	1.5	\$ 262.50	DIS	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM (Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2 related to controls and desktop procedures, testing plan, scope and controls testing
Tousain, Alina	7/26/10	1.8	\$ 315.00	DIS	Set Up Preliminary REC Testing Template
Tousain, Alina	7/26/10	0.6	\$ 105.00	DIS	Review and discuss Client Information Request List with Hamilton (MLC)
Tousain, Alina	7/26/10	1.5	\$ 262.50	DIS	Read April and June 2010 BOD Presentation for updates and support for testing
Tousain, Alina	7/26/10	0.7	\$ 122.50	DIS	Update Q2 2010 after meeting with client DIS section
Tousain, Alina	7/27/10	2.2	\$ 385.00	DIS	Download DIS testing support documentation from Sharepoint

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	7/27/10	1.6	\$ 280.00	DIS	Professional Fees Testing- Update OCP List and Links to online court documents
Tousain, Alina	7/27/10	1.8	\$ 315.00	DIS	Professional Fees Testing- Update Retained Prof List and Links to online court documents
Tousain, Alina	7/28/10	0.5	\$ 87.50	DIS	Professional Fees Testing- Review Professional Fee Expense and Accrued Master List
Tousain, Alina	7/28/10	0.9	\$ 157.50	DIS	Professional Fees Testing- Identify type of professional in DIS Testing Template
Tousain, Alina	7/28/10	1.1	\$ 192.50	DIS	DIS Testing- Identify all PO transactions in DIS Testing Template and obtain PO copies
Tousain, Alina	7/28/10	0.8	\$ 140.00	DIS	Download DIS testing support documentation from Sharepoint and obtained from management
Tousain, Alina	7/28/10	1.7	\$ 297.50	DIS	DIS Testing- Admin Disb
Tousain, Alina	7/28/10	0.9	\$ 157.50	DIS	DIS Testing- BOD Fees
Tousain, Alina	7/28/10	1.2	\$ 210.00	DIS	DIS Testing- Environmental Disb
Tousain, Alina	7/29/10	1.6	\$ 280.00	DIS	DIS Testing- Insurance Disb
Tousain, Alina	7/29/10	1.9	\$ 332.50	DIS	DIS Testing- Other Non-Mfg Exp
Tousain, Alina	7/29/10	1.5	\$ 262.50	DIS	DIS Testing- Environmental Disb
Tousain, Alina	7/29/10	2.1	\$ 367.50	DIS	DIS Testing- Plant Wind Down Exp
Tousain, Alina	7/29/10	1.5	\$ 262.50	DIS	DIS Testing- Property Taxes Disb
Tousain, Alina	7/29/10	0.3	\$ 52.50	DIS	DIS Testing- TSA Disb
Tousain, Alina	8/2/10	3.6	\$ 630.00	DIS	DIS Testing- Professional Fees
Tousain, Alina	8/2/10	1.7	\$ 297.50	DIS	DIS Testing- Positive pay function
Tousain, Alina	8/2/10	1.2	\$ 210.00	DIS	DIS Testing- Voided transactions sample
Tousain, Alina	8/3/10	2.5	\$ 437.50	DIS	DIS Testing- Professional Fees
Tousain, Alina	8/3/10	1.1	\$ 192.50	DIS	DIS Testing- Purchase Orders
Tousain, Alina	8/3/10	1.1	\$ 192.50	DIS	Merge & adj "Tracing to Bank Statements" into Cash Disb Testing Model
Tousain, Alina	8/3/10	0.9	\$ 157.50	DIS	Merge Investments Testing from into Cash Disb Testing Model
Tousain, Alina	8/3/10	0.7	\$ 122.50	DIS	Merge and adjust "Tracing to GL" into Cash Disb Testing Model
Tousain, Alina	8/3/10	0.6	\$ 105.00	DIS	Merge & adjust "Tracing to Bank Reconciliations" into Cash Disb Testing Model
Colella, Mike	8/4/10	0.3	\$ 124.50	DIS	Update meeting with Tousain (PM)
Hoekstra, Peggy	8/4/10	0.8	\$ 132.00	DIS	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary work documentation and narrative summaries of findings and results
Tousain, Alina	8/4/10	1.3	\$ 227.50	DIS	Test reconciliation of CD from Daily Cash Position to Treasury Report - April 30
Tousain, Alina	8/4/10	1.2	\$ 210.00	DIS	Test reconciliation of CD from Daily Cash Position to GL - April 30
Tousain, Alina	8/4/10	1.1	\$ 192.50	DIS	Realm DIS Testing- Closing Accts process
Tousain, Alina	8/4/10	1.1	\$ 192.50	DIS	Test reconciliation of CD from Daily Cash Position to GL - May 31
Tousain, Alina	8/4/10	1.1	\$ 192.50	DIS	Test reconciliation of CD from Daily Cash Position to Treasury Report - May 31
Tousain, Alina	8/4/10	0.7	\$ 122.50	DIS	DIS Testing- Prof. Fees Support Docs. (Tribe and NYS Letters)
Tousain, Alina	8/4/10	0.6	\$ 105.00	DIS	DIS Testing- Weil Support Docs
Tousain, Alina	8/4/10	0.3	\$ 52.50	DIS	Update meeting with Colella (PM)
Tousain, Alina	8/5/10	2.5	\$ 437.50	DIS	Meeting with Hamilton (MLC) obtain resolution on DIS Testing open items
Tousain, Alina	8/5/10	1.7	\$ 297.50	DIS	Summarize Testing Results for DIS Testing and send results to Zajac, Farmer (PM) and Hamilton (MLC)
Tousain, Alina	8/5/10	1.5	\$ 262.50	DIS	Meeting with Hamilton & Selzer (MLC) - high level Q2 DIS testing results discussions
Tousain, Alina	8/6/10	2.7	\$ 472.50	DIS	Update of Summary Results Spreadsheet, after partial client resolution reached for DIS
Tousain, Alina	8/6/10	1.7	\$ 297.50	DIS	Compile Q2 2010 management summary skeleton - DIS Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/6/10	0.8	\$ 140.00	DIS	Update Q2 2010 Work Plan

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	8/6/10	0.5	\$ 87.50	DIS	Update disc with Farmer & Zajac (PM) re Q2 Testing Results and management summaries
Tousain, Alina	8/7/10	2.8	\$ 490.00	DIS	Compile Q2 2010 management summary - DIS Section and send to Farmer & Zajac (PM)
Colella, Mike	8/9/10	2.3	\$ 954.50	DIS	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	1.3	\$ 539.50	DIS	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/9/10	0.3	\$ 124.50	DIS	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.8	\$ 140.00	DIS	Update Q2 2010 management summary - DIS Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/12/10	0.9	\$ 157.50	DIS	Update Q2 2010 Summary - DIS Section
Tousain, Alina	8/13/10	0.6	\$ 105.00	DIS	Update DIS tickmark legend
Tousain, Alina	8/13/10	0.4	\$ 70.00	DIS	Update Q2 work plan
Colella, Mike	8/19/10	0.2	\$ 83.00	DIS	Discussions with Hamilton (MLC) re update, Q2 debrief and Q3/future planning
Tousain, Alina	9/15/10	0.4	\$ 70.00	DIS	Q3 fieldwork preplanning: staff availability for CD testing
Tousain, Alina	9/15/10	0.4	\$ 70.00	DIS	Q3 fieldwork preplanning: scope and tasks to be completed for CD testing
Tousain, Alina	9/21/10	0.3	\$ 52.50	DIS	Q3 fieldwork preplanning: review/edit scope and tasks to be completed for CD testing
Tousain, Alina	9/28/10	1.2	\$ 210.00	DIS	Q3 fieldwork preplanning: compile CAS 1 for CD Testing
Tousain, Alina	9/28/10	1.3	\$ 227.50	DIS	Q3 fieldwork preplanning: compile Workplan for CD Section
Colella, Mike	9/29/10	0.2	\$ 83.00	DIS	Preliminary planning prior to Q3 interim fieldwork
Tousain, Alina	9/29/10	1.4	\$ 245.00	DIS	Q3 fieldwork preplanning: compile CAS 2 for CD Testing
Tousain, Alina	9/30/10	2.3	\$ 402.50	DIS	Kickoff Q3 field meeting with Zajac (MLC) and Hamilton (MLC)
Tousain, Alina	9/30/10	0.5	\$ 87.50	DIS	Discussions with Zajac and Colella (PM) to debrief re kickoff meeting with Hamilton (MLC) and discuss impact on Q3 testing
Tousain, Alina	9/30/10	1.7	\$ 297.50	DIS	CD Testing Model Set Up
Tousain, Alina	9/30/10	0.4	\$ 70.00	DIS	Emails to MLC staff with data request for CD Testing
Tousain, Alina	9/30/10	0.7	\$ 122.50	DIS	Test CD total from Daily Cash Report through June 30 against tested databases of Q1 and Q3

Name	Date	Hours	Amt	Code	Description
Tousain, Alina	7/12/10	0.7	\$ 122.50	REC	Set Up Caseware folder structure and transfer REC documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/13/10	0.4	\$ 70.00	REC	Set Up Caseware folder structure and transfer REC documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/15/10	0.9	\$ 157.50	REC	Preliminary work drafting Q2 Workplan and coordinating via emails the schedules to ensure availability of resources with P&M (Farmer and Hoekstra)
Tousain, Alina	7/16/10	0.9	\$ 157.50	REC	Revise Q2 Workplan for REC and coordinate via emails with P&M (Farmer and Hoekstra)
Tousain, Alina	7/16/10	1.8	\$ 315.00	REC	Prepare Client Information Request List for REC and coordinate via emails with P&M (Farmer and Hoekstra)
Hoekstra, Peggy	7/20/10	0.5	\$ 82.50	REC	Meeting with PM (Tousain) re approach to 2Q audit procedures based prior audit findings and changes in control environment
Tousain, Alina	7/20/10	0.6	\$ 105.00	REC	Revise Client Information Request List and coordinate via emails with P&M (Farmer and Hoekstra)
Tousain, Alina	7/20/10	0.5	\$ 87.50	REC	Meeting with PM (Hoekstra) re approach to 2Q audit procedures based prior audit findings and changes in control environment
Tousain, Alina	7/21/10	0.8	\$ 140.00	REC	Assist in Q2 2010 Sample Transactions (partial), send to client for REC and coordinate via emails with P&M (Farmer)
Hoekstra, Peggy	7/22/10	1.0	\$ 165.00	REC	Meeting with PM (Tousain) re planning for 2Q audit procedures, including sample selection procedures
Hoekstra, Peggy	7/22/10	1.9	\$ 313.50	REC	Perform analysis of cash receipt population statistics, document statistics
Hoekstra, Peggy	7/22/10	2.6	\$ 429.00	REC	Make selections for 2Q cash receipt testing based on statistics and prepare related CR testing workpaper (and standard tickmarks)
Hoekstra, Peggy	7/22/10	0.4	\$ 66.00	REC	Discussion with Hamilton (MLC) re GM Rental income payments
Tousain, Alina	7/22/10	1.0	\$ 175.00	REC	Meeting with PM (Hoekstra) regarding planning for 2Q audit procedures, including sample selection procedures
Tousain, Alina	7/22/10	0.5	\$ 87.50	REC	Revise Q2 2010 Sample Transactions, send to client for REC and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	0.9	\$ 157.50	REC	Access to Sharepoint documents for Hoekstra- coordination with client
Tousain, Alina	7/22/10	1.3	\$ 227.50	REC	Set Up Preliminary REC Testing Template
Tousain, Alina	7/22/10	0.6	\$ 105.00	REC	Assist Hoekstra (PM) with file management (Caseware Sync Access and Structure)
Tousain, Alina	7/23/10	0.8	\$ 140.00	REC	Review and discuss Client Information Request List with Hamilton (MLC)
Hoekstra, Peggy	7/26/10	1.6	\$ 264.00	REC	Agree documentations supporting GM Rental income payments to cash receipts records
Hoekstra, Peggy	7/26/10	0.7	\$ 115.50	REC	Review of Q2 Rental Income workpapers prepared by client
Hoekstra, Peggy	7/26/10	0.8	\$ 132.00	REC	Review of Q2 month end close binders
Hoekstra, Peggy	7/26/10	0.4	\$ 66.00	REC	Update job status report
Tousain, Alina	7/26/10	0.5	\$ 87.50	REC	Review and discuss Client Information Request List with Hamilton (MLC)
Tousain, Alina	7/26/10	0.5	\$ 87.50	REC	Update Q2 2010 after meeting with client REC section
Hoekstra, Peggy	7/27/10	1.2	\$ 198.00	REC	Testing of Asset Sale Transactions-Center Point Sale-Review Documentation
Hoekstra, Peggy	7/27/10	1.0	\$ 165.00	REC	Testing of Asset Sale Transactions-Moraine Assembly-Review Documentation
Hoekstra, Peggy	7/27/10	1.3	\$ 214.50	REC	Testing of Asset Sale Transactions-Flint North Assembly-Review Documentation

Name	Date	Hours	Amt	Code	Description
Hoekstra, Peggy	7/27/10	0.6	\$ 99.00	REC	Testing of Asset Sale Transactions-Grand Rapids Stamping-Review Documentation
Hoekstra, Peggy	7/27/10	0.6	\$ 99.00	REC	Testing of Asset Sale Transactions-Dealer Liquidation-Review Documentation
Tousain, Alina	7/27/10	1.8	\$ 315.00	REC	Download REC testing support documentation from Sharepoint
Hoekstra, Peggy	7/28/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re Workers Compensation Refund payments
Hoekstra, Peggy	7/28/10	0.4	\$ 66.00	REC	Agree documentations supporting Workers Compensation Refund to cash receipts records
Hoekstra, Peggy	7/28/10	0.4	\$ 66.00	REC	Discussion with Hamilton (MLC) re Dealership Liquidation Account payments
Hoekstra, Peggy	7/28/10	1.2	\$ 198.00	REC	Agree documentation supporting Dealership Liquidation Account to cash receipts records
Hoekstra, Peggy	7/28/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re Verizon Cell Tower payments
Hoekstra, Peggy	7/28/10	0.4	\$ 66.00	REC	Agree documentation supporting Verizon Cell Tower payments to cash receipts records
Hoekstra, Peggy	7/28/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re Cash Receipt process
Hoekstra, Peggy	7/28/10	0.2	\$ 33.00	REC	Discussion with Hamilton (MLC) re bank reconciliation process
Hoekstra, Peggy	7/28/10	2.4	\$ 396.00	REC	Agree Interest income and Investment Redemption activity to Cash Disbursement records, bank statements and client prepared roll forward schedule
Hoekstra, Peggy	7/28/10	0.4	\$ 66.00	REC	Update job status report
Tousain, Alina	7/28/10	0.6	\$ 105.00	REC	Download REC testing support documentation from Sharepoint and obtained from management
Hoekstra, Peggy	7/29/10	0.9	\$ 148.50	REC	Review and Extract Centerpoint Land Contract-Amendment #1
Hoekstra, Peggy	7/29/10	0.8	\$ 132.00	REC	Review and Extract Centerpoint Land Contract-Amendment #2
Hoekstra, Peggy	7/29/10	1.6	\$ 264.00	REC	Prepare Center Point Asset Sale Tie Out workpaper and agree transactions to MLC transaction records
Hoekstra, Peggy	7/29/10	1.2	\$ 198.00	REC	Review documentation supporting GM Rent overpayment, including invoices and emails from GM
Hoekstra, Peggy	7/29/10	0.4	\$ 66.00	REC	Compare GM Rent overpayment support to Deferred Rental Income Schedule prepared by client
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Discussion with Nowicki & Healy (MLC) re Grand Rapids Stamping Sale
Hoekstra, Peggy	7/29/10	0.6	\$ 99.00	REC	Discussion with Nowicki (MLC) re Moraine and Flint North Equipment Sales
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re restricted cash
Hoekstra, Peggy	7/29/10	1.7	\$ 280.50	REC	Review and extract of Court Stipulation Master Purchase and Sale Agreement regarding restricted cash transactions
Hoekstra, Peggy	7/29/10	0.4	\$ 66.00	REC	Agree restricted cash per Court Stipulation to Restricted Cash Schedule prepared by client
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re Croton Point Settlement
Hoekstra, Peggy	7/29/10	0.7	\$ 115.50	REC	Review and extract of Croton Point Settlement Agreement regarding cash distribution
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Agree distribution per Croton Point Settlement Agreement to cash receipts records
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Discussion with Hamilton (MLC) re various utility payments
Hoekstra, Peggy	7/29/10	0.3	\$ 49.50	REC	Agree documentations supporting utility payments to cash receipts records
Hoekstra, Peggy	7/29/10	0.4	\$ 66.00	REC	Discussion with Hamilton (MLC) re dealership rental income pass-through
Hoekstra, Peggy	8/2/10	0.4	\$ 66.00	REC	Additional discussions with Hamilton (MLC) re deferred rental income and MOR Reporting
Tousain, Alina	8/2/10	0.9	\$ 157.50	REC	CR Testing - open items settlement

Name	Date	Hours	Amt	Code	Description
Hoekstra, Peggy	8/3/10	2.4	\$ 396.00	REC	Review workpapers and documentation of issues for summaries to management
Hoekstra, Peggy	8/3/10	2.1	\$ 346.50	REC	Test for reconciliation of cash receipts per general ledger to Cash Receipts population used for testing purposes for April and May 2010
Hoekstra, Peggy	8/4/10	1.8	\$ 297.00	REC	Draft Cash Receipt issues and risks for summaries to management
Hoekstra, Peggy	8/4/10	1.7	\$ 280.50	REC	Complete cash receipt testing for June transactions
Hoekstra, Peggy	8/4/10	0.6	\$ 99.00	REC	Discussion with Hamilton (MLC) re issues
Farmer, Doug	8/5/10	0.8	\$ 276.00	REC	Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to present Q2 REC testing results
Tousain, Alina	8/5/10	0.8	\$ 140.00	REC	Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) - high level Q2 REC testing results discussions
Tousain, Alina	8/5/10	0.5	\$ 87.50	REC	Summarize Testing Results for REC Testing and send results to Zajac, Farmer (PM) and Hamilton (MLC)
Zajac, Mark	8/5/10	0.8	\$ 140.00	REC	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM) to present Q2 REC testing results
Tousain, Alina	8/6/10	1.1	\$ 192.50	REC	Update of Summary Results Spreadsheet, after partial client resolution reached for REC
Tousain, Alina	8/6/10	0.9	\$ 157.50	REC	Compile Q2 2010 management summary skeleton - REC Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/7/10	1.7	\$ 297.50	REC	Compile Q2 2010 management summary - REC Section and send to Farmer & Zajac (PM)
Colella, Mike	8/9/10	0.6	\$ 249.00	REC	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/9/10	0.4	\$ 166.00	REC	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	0.2	\$ 83.00	REC	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.6	\$ 105.00	REC	Identify, organize and save MLC emails to be retained for supporting documentation
Tousain, Alina	8/9/10	0.4	\$ 70.00	REC	Update Q2 2010 management summary - REC Section and send to Farmer & Zajac (PM)
Hoekstra, Peggy	8/10/10	0.2	\$ 33.00	REC	Review of management summary draft findings documented
Tousain, Alina	8/12/10	0.5	\$ 87.50	REC	Update Q2 2010 Summary - REC Section
Colella, Mike	8/19/10	0.1	\$ 41.50	REC	Discussions with Hamilton (MLC) re update, Q2 debrief and Q3/future planning
Tousain, Alina	9/15/10	0.1	\$ 17.50	REC	Q3 fieldwork preplanning: staff availability for Bank Reconciliation testing
Tousain, Alina	9/15/10	0.2	\$ 35.00	REC	Q3 fieldwork preplanning: scope and tasks to be completed for Bank Reconciliation testing
Tousain, Alina	9/21/10	0.1	\$ 17.50	REC	Q3 fieldwork preplanning: review/edit scope and tasks to be completed for Bank Reconciliation testing
Tousain, Alina	9/28/10	0.3	\$ 52.50	REC	Q3 fieldwork preplanning: compile CAS 1 for Bank Reconciliation Testing
Tousain, Alina	9/28/10	0.4	\$ 70.00	REC	Q3 fieldwork preplanning: compile Workplan for Bank Reconciliation Section
Colella, Mike	9/29/10	0.2	\$ 83.00	REC	Preliminary planning prior to Q3 interim fieldwork

Name	Date	Hours	Amt	Code	Description
Colella, Mike	6/21/10	0.1	\$ 41.00	CAS	Received message from Selzer (MLC) re planning for June 30 quarter end testing
Colella, Mike	6/22/10	0.4	\$ 164.00	CAS	Calls from/to Selzer (MLC) re planning for Q2 interim quarter testing and most important items to be reported to at the August BOD meeting
Colella, Mike	6/22/10	0.3	\$ 123.00	CAS	Prep for call with Selzer re Q2 interim quarter testing & reporting
Colella, Mike	6/22/10	0.1	\$ 41.00	CAS	Discussion with Tousain re planning for Q2 interim quarter testing & reporting
Tousain, Alina	6/22/10	0.1	\$ 17.00	CAS	Discussion with Colella re planning for Q2 interim quarter testing & reporting
Colella, Mike	6/24/10	1.3	\$ 533.00	CAS	Planning for interim work (Q2)
Colella, Mike	6/28/10	0.3	\$ 123.00	CAS	Call with Selzer and Hamilton re alternative Independent Accountant services and related costs for use in the POR for the proposed trusts structure
Colella, Mike	6/30/10	1.2	\$ 492.00	CAS	Planning for interim work (Q2) – procedural testing
Colella, Mike	6/30/10	0.4	\$ 164.00	CAS	Planning for interim work (Q2) – policies and procedures
Colella, Mike	6/30/10	0.2	\$ 82.00	CAS	Planning for interim work (Q2) – systems
Colella, Mike	7/6/10	1.4	\$ 581.00	CAS	Finalize and document plan for Q2 interim work
Tousain, Alina	7/12/10	0.5	\$ 87.50	CAS	Set Up Caseware folder structure and transfer CAS documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/13/10	0.5	\$ 87.50	CAS	Set Up Caseware folder structure and transfer CAS documents from previous and current quarter for internal planning for Q2 2010 field work
Tousain, Alina	7/15/10	0.5	\$ 87.50	CAS	Preliminary work drafting Q2 Workplan and coordinating via emails the schedules to ensure availability of resources with P&M (Farmer & Hoekstra)
Tousain, Alina	7/16/10	0.8	\$ 140.00	CAS	Revise Draft Q2 Workplan for CAS and coordinate via emails with P&M (Farmer& Hoekstra)
Tousain, Alina	7/16/10	1.4	\$ 245.00	CAS	Prepare Client Information Request List for CAS and coordinate via emails with P&M (Farmer and Hoekstra)
Tousain, Alina	7/20/10	0.5	\$ 87.50	CAS	Revise Client Information Request List and coordinate via emails with P&M (Farmer and Hoekstra)
Tousain, Alina	7/21/10	0.6	\$ 105.00	CAS	Assist in Q2 2010 Sample Transactions (partial), send to client for CAS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	0.5	\$ 87.50	CAS	Revise Q2 2010 Sample Transactions, send to client for CAS and coordinate via emails with P&M (Farmer)
Tousain, Alina	7/22/10	0.5	\$ 87.50	CAS	Access to Sharepoint documents for Colella- coordination with client
Tousain, Alina	7/22/10	0.9	\$ 157.50	CAS	Set Up Preliminary CAS Testing Template
Tousain, Alina	7/23/10	0.7	\$ 122.50	CAS	Review and discuss Client Information Request List with Hamilton (MLC)
Hoekstra, Peggy	7/26/10	1.5	\$ 247.50	CAS	Q2 Interim testing kickoff meeting with MLC (Hamilton) and PM (Farmer, Hoekstra, Tousain, Zajac) including accomplishments in Q2 related to controls and desktop procedures, testing plan, scope and controls testing
Hoekstra, Peggy	7/26/10	0.9	\$ 148.50	CAS	Review of Q2 bank reconciliations prepared by client
Hoekstra, Peggy	7/26/10	1.2	\$ 198.00	CAS	Review of Q2 bank and Investment account statements
Tousain, Alina	7/26/10	0.3	\$ 52.50	CAS	Review and discuss Client Information Request List with Hamilton (MLC)
Tousain, Alina	7/26/10	0.3	\$ 52.50	CAS	Update Q2 2010 after meeting with client CAS section
Tousain, Alina	7/27/10	1.6	\$ 280.00	CAS	Download CAS testing support documentation from Sharepoint
Tousain, Alina	7/28/10	0.3	\$ 52.50	CAS	Download REC testing support documentation from Sharepoint and obtained from management
Hoekstra, Peggy	7/30/10	2.6	\$ 429.00	CAS	Bank reconciliation testing for test months of March and May 2010

Name	Date	Hours	Amt	Code	Description
Hoekstra, Peggy	7/30/10	1.4	\$ 231.00	CAS	Investment reconciliation testing for test months of March and May 2010
Colella, Mike	8/2/10	1.1	\$ 456.50	CAS	Various communications of Q2 Interim work suggestions to PM field team
Hoekstra, Peggy	8/2/10	2.3	\$ 379.50	CAS	Trace cash receipts transactions to general ledger postings (Master Funding Account)
Hoekstra, Peggy	8/2/10	2.2	\$ 363.00	CAS	Trace bank reconciliation transactions to general ledger
Hoekstra, Peggy	8/2/10	1.7	\$ 280.50	CAS	Trace cash receipts transactions to general ledger postings (Dealer Liquidation Account)
Hoekstra, Peggy	8/2/10	1.7	\$ 280.50	CAS	Trace investment transactions to general ledger
Hoekstra, Peggy	8/2/10	0.6	\$ 99.00	CAS	Review of BOD minutes related to investment strategy
Hoekstra, Peggy	8/2/10	0.4	\$ 66.00	CAS	Update Job Status Report
Hoekstra, Peggy	8/2/10	0.4	\$ 66.00	CAS	Discussion with Rosenthal (MLC) re authorization of investment purchases
Hoekstra, Peggy	8/2/10	0.4	\$ 66.00	CAS	Review of investment purchases documentation
Hoekstra, Peggy	8/2/10	0.3	\$ 49.50	CAS	Discussion with Hamilton (MLC) re bank reconciliation process
Hoekstra, Peggy	8/2/10	0.3	\$ 49.50	CAS	Discussion with Dianne (MLC) re bank reconciliation process
Hoekstra, Peggy	8/2/10	0.3	\$ 49.50	CAS	Additional discussions with Nowicke (MLC) re controls over tool sales to Grand Rapids Stamping employees
Hoekstra, Peggy	8/3/10	2.6	\$ 429.00	CAS	Trace investment transactions from Master Funding Account statements to Investment account statements
Hoekstra, Peggy	8/3/10	2.4	\$ 396.00	CAS	Test for reconciliation of cash receipts per daily cash position to Treasury Report April and May 2010
Hoekstra, Peggy	8/3/10	1.2	\$ 198.00	CAS	Trace investment transactions to investment roll forward prepared by client
Hoekstra, Peggy	8/3/10	0.6	\$ 99.00	CAS	Trace investment transactions from Disbursement Account statements to Investment account statements
Hoekstra, Peggy	8/3/10	0.4	\$ 66.00	CAS	Update Job Status Report
Papanastasopoulos, Terri	8/3/10	2.5	\$ 282.50	CAS	Disbursement detail traced to bank statements for Disbursement bank statement
Papanastasopoulos, Terri	8/3/10	1.5	\$ 169.50	CAS	Disbursement detail traced to GL download
Papanastasopoulos, Terri	8/3/10	0.9	\$ 101.70	CAS	Disbursement detail traced to bank statements for dealer bank statement
Papanastasopoulos, Terri	8/3/10	0.6	\$ 67.80	CAS	Disbursement detail traced to bank statements for master funding bank statement
Hoekstra, Peggy	8/4/10	1.2	\$ 198.00	CAS	Complete reconciliation testing for June transactions
Hoekstra, Peggy	8/4/10	0.8	\$ 132.00	CAS	Draft reconciliation issues and risks for summaries to management
Hoekstra, Peggy	8/4/10	0.3	\$ 49.50	CAS	Update Job Status Report
Papanastasopoulos,	8/4/10	1.5	\$ 169.50	CAS	Disbursement detail traced to disbursement bank reconciliation
Papanastasopoulos,	8/4/10	0.6	\$ 67.80	CAS	Disbursement detail credits traced to GL download
Papanastasopoulos,	8/4/10	0.4	\$ 45.20	CAS	Disbursement detail traced to dealer bank reconciliation
Papanastasopoulos,	8/4/10	0.4	\$ 45.20	CAS	Disbursement detail traced to master funding bank reconciliation
Tousain, Alina	8/4/10	1.2	\$ 210.00	CAS	Test reconciliation of GL Trial Balance to MOR as of April 30
Tousain, Alina	8/4/10	0.9	\$ 157.50	CAS	Test reconciliation of GL Trial Balance to MOR as of May 31
Tousain, Alina	8/4/10	0.8	\$ 140.00	CAS	Conf call w Farmer, Zajac, Tousain & Hoekstra (PM) re preliminary work documentation and narrative summaries of findings and results
Farmer, Doug	8/5/10	0.6	\$ 207.00	CAS	Meeting with Selzer & Hamilton (MLC) and Zajac & Tousain (PM) to present Q2 CAS testing results
Tousain, Alina	8/5/10	0.9	\$ 157.50	CAS	Summarize Testing Results for CAS Testing and send results to Zajac, Farmer (PM) and Hamilton (MLC)
Tousain, Alina	8/5/10	0.6	\$ 105.00	CAS	Meeting with Hamilton & Selzer (MLC) and Zajac & Farmer (PM) - high level Q2 CAS testing results discussions
Zajac, Mark	8/5/10	0.6	\$ 105.00	CAS	Meeting with Selzer & Hamilton (MLC) and Farmer & Tousain (PM) to present Q2 CAS testing results



Name	Date	Hours	Amt	Code	Description
Farmer, Doug	8/6/10	0.5	\$ 172.50	CAS	Update discussion with Zajac & Tousain (PM) re Q2 Testing Results and management summaries
Tousain, Alina	8/6/10	1.1	\$ 192.50	CAS	Compile Q2 2010 Management Summary - CAS Section and send to Farmer & Zajac (PM)
Tousain, Alina	8/7/10	2.1	\$ 367.50	CAS	Compile Q2 2010 management summary - CAS Section and send to Farmer & Zajac (PM)
Colella, Mike	8/9/10	1.2	\$ 498.00	CAS	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	0.6	\$ 249.00	CAS	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/9/10	0.5	\$ 207.50	CAS	Review actual Q2 scope and tests performed
Tousain, Alina	8/9/10	0.9	\$ 157.50	CAS	Summarize and organize supporting documentation
Tousain, Alina	8/9/10	0.7	\$ 122.50	CAS	Update Q2 2010 management summary - CAS Section and send to Farmer & Zajac (PM)
Hoekstra, Peggy	8/12/10	0.5	\$ 82.50	CAS	Discussion with MLC (Scott Hamilton) re reconciliation of GL to Daily Cash Report
Tousain, Alina	8/12/10	0.7	\$ 122.50	CAS	Update Q2 2010 Summary - CAS Section
Colella, Mike	8/19/10	0.9	\$ 373.50	CAS	Prepare presentation summary and points of emphasis re internal control structure section for 8/19 BOD meeting
Colella, Mike	8/19/10	0.3	\$ 124.50	CAS	Review BOD materials (finance & accounting) prior to presentation at 8/19 BOD meeting
Colella, Mike	8/19/10	0.2	\$ 83.00	CAS	Prep discussion with Selzer (MLC) re my presentation points at 8/19 BOD meeting
Colella, Mike	8/19/10	0.2	\$ 83.00	CAS	Discussions with Hamilton (MLC) re update, Q2 debrief and Q3/future planning
Colella, Mike	9/13/10	0.2	\$ 83.00	CAS	Documentation of selected planning ideas re Q3 testing
Tousain, Alina	9/15/10	0.2	\$ 35.00	CAS	Q3 fieldwork preplanning: staff availability for CR testing
Tousain, Alina	9/15/10	0.3	\$ 52.50	CAS	Q3 fieldwork preplanning: scope and tasks to be completed for CR testing
Tousain, Alina	9/21/10	0.1	\$ 17.50	CAS	Q3 fieldwork preplanning: review/edit scope and tasks to be completed for CR testing
Colella, Mike	9/23/10	0.1	\$ 41.50	CAS	Emails to PM staff re current status and timing of Q3 testing work
Colella, Mike	9/24/10	0.2	\$ 83.00	CAS	Email to Selzer (MLC) to communicate considerations relating to timing of Q2 work
Colella, Mike	9/27/10	0.4	\$ 166.00	CAS	Discussion with Selzer (MLC) re when to perform remaining interim testing work and impact of the timing of future BOD meetings
Colella, Mike	9/27/10	0.2	\$ 83.00	CAS	Emails to/from PM staff re remaining availability for immediate work on Q3 testing
Tousain, Alina	9/28/10	0.8	\$ 140.00	CAS	Q3 fieldwork preplanning: compile CAS 1 for CR Testing
Tousain, Alina	9/28/10	1.0	\$ 175.00	CAS	Q3 fieldwork preplanning: compile Workplan for CR Section
Colella, Mike	9/29/10	0.2	\$ 83.00	CAS	Preliminary planning prior to Q3 interim fieldwork
Colella, Mike	9/29/10	0.2	\$ 83.00	CAS	Email and phone messages to/from Hamilton (MLC) re coordination and Q3 start date
Tousain, Alina	9/29/10	1.2	\$ 210.00	CAS	Q3 fieldwork preplanning: compile CAS 2 for CR Testing
Colella, Mike	9/30/10	0.5	\$ 207.50	CAS	Discussions with Tousain and Zajac (PM) to debrief re their meeting with Hamilton (MLC) and discuss impact on Q3 testing
Tousain, Alina	9/30/10	0.2	\$ 35.00	CAS	Discussions with Zajac and Farmer (PM) on staff scheduling to decrease time spent performing fieldwork
Tousain, Alina	9/30/10	1.2	\$ 210.00	CAS	CR Testing Model Set Up
Tousain, Alina	9/30/10	0.6	\$ 105.00	CAS	Test CR total from Daily Cash Report through June 30 against tested databases of Q1 and Q2

Name	Date	Hours	Amt	Code	Description
Colella, Mike	7/6/10	0.4	\$ 166.00	RPT	Email to Selzer (MLC) re Q2 work and targeted dates
Farmer, Doug	8/2/10	2.2	\$ 759.00	RPT	Review/edit preliminary work documentation and narrative summaries of findings and results
Farmer, Doug	8/5/10	1.4	\$ 483.00	RPT	Prep for meeting management to discuss and review preliminary Q2 results and findings
Colella, Mike	8/9/10	0.5	\$ 207.50	RPT	Edit narrative summaries (and attachments) of findings and results for review with management
Colella, Mike	8/9/10	0.4	\$ 166.00	RPT	Review work documentation and narrative summaries of findings and results
Colella, Mike	8/9/10	0.2	\$ 83.00	RPT	Review actual Q2 scope and tests performed
Campbell, Michelle	8/10/10	1.9	\$ 152.00	RPT	Revise Q2 narrative summaries of findings and results for review with management
Colella, Mike	8/10/10	1.5	\$ 622.50	RPT	Q2 conf call w/ Hamilton & Selzer (MLC) & Farmer (PM) to discuss findings and management considerations
Farmer, Doug	8/10/10	1.5	\$ 517.50	RPT	Q2 conf call w/ Hamilton & Selzer (MLC) & Colella (PM) to discuss findings and management considerations
Denham, Sharon	8/12/10	0.9	\$ 72.00	RPT	Edit Q2 update report to BOD for Colella
Colella, Mike	8/13/10	1.2	\$ 498.00	RPT	Q2 BOD Report draft conf call w/ Hamilton & Selzer (MLC) and Colella (PM)
Farmer, Doug	8/13/10	1.2	\$ 414.00	RPT	Q2 BOD Report draft conf call w/ Hamilton & Selzer (MLC) and Colella (PM)
Colella, Mike	8/16/10	0.4	\$ 166.00	RPT	Quick read of BOD presentation materials to determine content and reading strategy
Colella, Mike	8/16/10	0.3	\$ 124.50	RPT	Emails to/from Selzer/Hamilton (MLC) re final changes to draft prior to BOD distribution
Colella, Mike	8/18/10	0.7	\$ 290.50	RPT	Prepare notes and matters of emphasis for presentation at BOD meeting
Colella, Mike	8/19/10	0.6	\$ 249.00	RPT	Prepare presentation summary and points of emphasis re procedural testing section for 8/19 BOD meeting
Colella, Mike	8/19/10	0.4	\$ 166.00	RPT	Review BOD materials (finance & accounting) prior to presentation at 8/19 BOD meeting
Colella, Mike	8/19/10	1.3	\$ 539.50	RPT	Attendance at 8/19 BOD meeting and presentation of PM 2010 Q2 update report to BOD
Colella, Mike	8/19/10	0.9	\$ 373.50	RPT	Review BOD materials (Plan of Liquidation & other) prior to participation in 8/19 BOD meeting
Colella, Mike	8/19/10	0.3	\$ 124.50	RPT	Debrief with Selzer (MLC) re BOD meeting and discussion of potential impact on future PM testing and assistance
Colella, Mike	9/29/10	0.2	\$ 83.00	RPT	Preliminary planning prior to Q3 interim fieldwork



Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	9/20/10	0.4	\$ 156.00	FDC	Discussion with Zablocki (MLC) re the non-recourse nature of the DIP loan
Lewis, Forrest	9/21/10	0.7	\$ 280.00	FDC	Analysis of Avoidance Action Trust tax provisions in Disclosure Stmt for tax planning purposes



Name	Date	Hours	Amt	Code	Description
Shounia, Ricky	7/7/10	0.6	\$ 39.00	FDR	Prepare Merry Olds return
Shounia, Ricky	7/7/10	0.6	\$ 39.00	FDR	Prepare New Rochelle return
Shounia, Ricky	7/7/10	0.4	\$ 26.00	FDR	Prepare New Castle return
Shounia, Ricky	7/7/10	0.3	\$ 19.50	FDR	Prepare Metro Auto return
Shounia, Ricky	7/7/10	0.3	\$ 19.50	FDR	Prepare Valley Streams return
Shounia, Ricky	7/7/10	0.4	\$ 26.00	FDR	Prepare John H Powell return
Shounia, Ricky	7/7/10	0.3	\$ 19.50	FDR	Prepare Kaufman return
Shounia, Ricky	7/7/10	0.3	\$ 19.50	FDR	Prepare Falls return
Shounia, Ricky	7/7/10	0.3	\$ 19.50	FDR	Prepare Decatur return
Shounia, Ricky	7/7/10	0.4	\$ 26.00	FDR	Prepare Saturn of Ontario return
Shounia, Ricky	7/7/10	0.7	\$ 45.50	FDR	Prepare Saturn of NYC return
Shounia, Ricky	7/7/10	0.4	\$ 26.00	FDR	Prepare Pontiac of Latham return
Shounia, Ricky	7/7/10	0.6	\$ 39.00	FDR	Prepare W Babylon return
Shounia, Ricky	7/7/10	0.6	\$ 39.00	FDR	Prepare Auburn Chev return
Shounia, Ricky	7/7/10	0.6	\$ 39.00	FDR	Prepare Freehold return
Shounia, Ricky	7/7/10	0.7	\$ 45.50	FDR	Prepare Southwest Houston return
Aretz, Betsy	7/8/10	0.7	\$ 126.00	FDR	Mtg with Bonventre & Eckles (PM) re B period tax returns
Bonventre, Steven	7/8/10	0.2	\$ 27.60	FDR	Discussion with Eckles (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.2	\$ 78.00	FDR	Discussion with Bonventre (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.7	\$ 273.00	FDR	Mtg with Bonventre & Aretz (PM) re B period tax returns
Eckles, Jeff	7/8/10	0.2	\$ 78.00	FDR	Discussion with Zablocki (MLC) re information needed for B period tax returns
Aretz, Betsy	7/9/10	1.4	\$ 252.00	FDR	Meeting with Zablocki & Hamilton (MLC), Eckles & Bonventre (PM) re information needed for B period tax returns
Bonventre, Steven	7/9/10	1.4	\$ 193.20	FDR	Meeting with Zablocki & Hamilton (MLC), Aretz & Eckles (PM) re information needed for B period tax returns
Bonventre, Steven	7/9/10	0.4	\$ 55.20	FDR	Review emails from Zablocki and Hamilton (MLC) re returns
Eckles, Jeff	7/9/10	1.4	\$ 546.00	FDR	Meeting with Zablocki & Hamilton (MLC), Aretz & Bonventre (PM) re information needed for B period tax returns
Eckles, Jeff	7/9/10	0.2	\$ 78.00	FDR	Discussion with Zablocki (MLC) re information needed for B period tax returns
Rohlig, Scott	7/9/10	0.5	\$ 43.00	FDR	Review entered data for various tax returns
Aretz, Betsy	7/12/10	0.5	\$ 90.00	FDR	Identify and follow up on FX consolidated consideration & issues
Aretz, Betsy	7/12/10	1.0	\$ 180.00	FDR	Discuss preparation of B period returns with PM team (Eckles, Aretz, Bonventre)
Bonventre, Steven	7/12/10	0.8	\$ 110.40	FDR	Review Splinter Union Agreement and create memo
Bonventre, Steven	7/12/10	0.4	\$ 55.20	FDR	Organize retention of supporting documentation into project management software (Caseware)
Bonventre, Steven	7/12/10	2.2	\$ 303.60	FDR	Review and input trial balances for 6 debtor entities
Bonventre, Steven	7/12/10	0.4	\$ 55.20	FDR	Splinter Union reconciliation
Bonventre, Steven	7/12/10	0.6	\$ 82.80	FDR	Section 332 disclosure research and create template
Bonventre, Steven	7/12/10	0.2	\$ 27.60	FDR	Review Saturn preferred stock basis and proceeds
Bonventre, Steven	7/12/10	1.8	\$ 248.40	FDR	Review docs rec'd from client, TBs for M-1s, and staff
Bonventre, Steven	7/12/10	1.0	\$ 138.00	FDR	Discuss preparation of B period returns with PM team (Eckles, Aretz, Bonventre)
Eckles, Jeff	7/12/10	1.0	\$ 390.00	FDR	Discuss preparation of B period returns with PM team (Eckles, Aretz, Bonventre)
McDoniel, Chris	7/12/10	1.9	\$ 205.20	FDR	MLC Federal Consolidated Return
McDoniel, Chris	7/12/10	1.9	\$ 205.20	FDR	Champions Motor Federal Return Detail Review
McDoniel, Chris	7/12/10	1.2	\$ 129.60	FDR	Northpoint Pontiac Federal Return Detail Review
McDoniel, Chris	7/12/10	1.4	\$ 151.20	FDR	Federal return research M-3/AMT reporting requirements for Subsidiaries
Rohlig, Scott	7/12/10	0.7	\$ 60.20	FDR	Researching requirements for Section 332 statements
Rohlig, Scott	7/12/10	2.4	\$ 206.40	FDR	Entered Strasbourg TB date into Caseware
Rohlig, Scott	7/12/10	0.4	\$ 34.40	FDR	Entered Encore TB data into Caseware
Rohlig, Scott	7/12/10	0.6	\$ 51.60	FDR	Entered Realm TB data into Caseware

Name	Date	Hours	Amt	Code	Description
Rohlig, Scott	7/12/10	1.2	\$ 103.20	FDR	Entered MLC TB data into Caseware
Rohlig, Scott	7/12/10	1.2	\$ 103.20	FDR	Create Control Sheet for managing tax return
Bonventre, Steven	7/13/10	0.6	\$ 82.80	FDR	Analyze and document workaid for professional fees
Bonventre, Steven	7/13/10	0.4	\$ 55.20	FDR	Analyze and document workaid for prepaid expense
Bonventre, Steven	7/13/10	0.6	\$ 82.80	FDR	Analyze and prepare workaid for Saturn dealership preferred stock sale
Bonventre, Steven	7/13/10	1.8	\$ 248.40	FDR	Review MLC trial balance for M-1s
Bonventre, Steven	7/13/10	0.7	\$ 96.60	FDR	Create open items list for
Bonventre, Steven	7/13/10	1.8	\$ 248.40	FDR	Detail review of MLC, Encore, REALM, 3 other debtor entities trial balances
Bonventre, Steven	7/13/10	1.2	\$ 165.60	FDR	Detail review of tax return for Saturn of Long Island
Eckles, Jeff	7/13/10	0.7	\$ 273.00	FDR	Review of information for B period tax returns
McDoniel, Chris	7/13/10	1.3	\$ 140.40	FDR	Amherst Dealership Federal return Detail Review
McDoniel, Chris	7/13/10	1.1	\$ 118.80	FDR	Autocity Federal Return Detail Review
McDoniel, Chris	7/13/10	1.3	\$ 140.40	FDR	Bennet Dealership Federal Return Detail Review
McDoniel, Chris	7/13/10	1.2	\$ 129.60	FDR	Carnaham Dealership Federal Return Detail Review
McDoniel, Chris	7/13/10	0.7	\$ 75.60	FDR	MLC Federal return e-file requirement research
McDoniel, Chris	7/13/10	1.6	\$ 172.80	FDR	Benson Hurst Chevrolet Federal Return Detail Review
Rohlig, Scott	7/13/10	0.4	\$ 34.40	FDR	Prepare professional fee analysis workpaper
Rohlig, Scott	7/13/10	0.4	\$ 34.40	FDR	Prepare prepaid insurance workpaper
Rohlig, Scott	7/13/10	0.7	\$ 60.20	FDR	Prepare preferred stock analysis workpaper
Rohlig, Scott	7/13/10	0.6	\$ 51.60	FDR	Create M-1 Templates for consolidated & sub-entities
Rohlig, Scott	7/13/10	1.9	\$ 163.40	FDR	Tickmarking and tying account trial balance accounts
Rohlig, Scott	7/13/10	0.6	\$ 51.60	FDR	Entered trial balances into Caseware for MLCS, MLCS Distributions, and MLCS Harlem
Rohlig, Scott	7/13/10	0.8	\$ 68.80	FDR	Create project management schedule for engagement staff
Rohlig, Scott	7/13/10	1.9	\$ 163.40	FDR	Map accounts for Strasbourg trial balance
Rohlig, Scott	7/13/10	0.2	\$ 17.20	FDR	Edit Encore trial balance in Caseware
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Greenville Chevrolet, Inc.
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Buick-Pontiac-GMC of Latham
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Auburn Chevrolet-Olds-Cadillac
Bonventre, Steven	7/14/10	1.6	\$ 220.80	FDR	Detail review of Strasbourg TB and researching req'd disclosure of foreign entity
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for West Babylon Chevrolet Geo
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for SW Houston Motors
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Freehold Chevrolet Geo
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Decatur Buick Pontiac GMC
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Falls Pontiac GMC
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for Kaufman Automotive
Bonventre, Steven	7/14/10	0.7	\$ 96.60	FDR	Detail review of tax return for John H Powell Jr. Chevrolet Olds Inc.
Eckles, Jeff	7/14/10	0.7	\$ 273.00	FDR	Discussion with Bonventre (PM) on entity disclosures and prepping workpapers, other misc
McDoniel, Chris	7/14/10	1.2	\$ 129.60	FDR	Joseph Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	1.3	\$ 140.40	FDR	Chicopee Federal Return Detail Review
McDoniel, Chris	7/14/10	0.8	\$ 86.40	FDR	Elk Grove Federal Return Detail Review
McDoniel, Chris	7/14/10	1.3	\$ 140.40	FDR	Gem Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	0.8	\$ 86.40	FDR	Jennings Motors Federal Return Detail Review
McDoniel, Chris	7/14/10	1.1	\$ 118.80	FDR	Oakland Automotive Federal Return Detail Review
McDoniel, Chris	7/14/10	0.6	\$ 64.80	FDR	MLC Federal Consolidated return
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Valley Stream
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Fairway Automotive Group
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Dadeland Chevrolet
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Elk Grove Buick-Pontiac-GMC, Inc.
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Florence Buick GMC, Inc.
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Cadillac of Lynbrook, Inc.
Bonventre, Steven	7/15/10	0.6	\$ 82.80	FDR	Detail review of tax return for Kings Mountain Chevrolet











Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	8/4/10	0.6	\$ 82.80	FDR	Instructing staff in preparation of Strasbourg income tax return and updating Aretz, and Merkel (PM) on status of engagement
Bonventre, Steven	8/4/10	0.4	\$ 55.20	FDR	Phone conf with Zablocki (MLC) re Nova Scotia trial balance and other open items
Bonventre, Steven	8/4/10	0.4	\$ 55.20	FDR	Review GMNSF Co worksheets rec'd from Zablocki (MLC)
McDoniel, Chris	8/4/10	3.1	\$ 334.80	FDR	Prepare Nova Scotia Entity workpaper
McDoniel, Chris	8/4/10	1.9	\$ 205.20	FDR	Prepare Strasbourg TB Review and account reclass
McDoniel, Chris	8/4/10	1.1	\$ 118.80	FDR	Foreign Tax Credit research for Consolidated return
Rohlig, Scott	8/4/10	1.1	\$ 94.60	FDR	Prepare MLC return in FX
Aretz, Betsy	8/5/10	0.4	\$ 72.00	FDR	Review B period MLC tax return
Bonventre, Steven	8/5/10	2.9	\$ 400.20	FDR	Detail review MLC tax return
Bonventre, Steven	8/5/10	2.5	\$ 345.00	FDR	Detail review MLC tax return
Bonventre, Steven	8/5/10	1.2	\$ 165.60	FDR	Analyze Nova Scotia M-1s and working to get trial balance to balance (GEARS adjustments/Canadian dollars)
Bonventre, Steven	8/5/10	1.1	\$ 151.80	FDR	Assisting Abdallah (PM) on preparation of MLC separate state tax returns and Michigan Business Tax template (specifically, inclusion of specific subsidiary dealerships)
Bonventre, Steven	8/5/10	0.8	\$ 110.40	FDR	Obtain information from Hamilton (MLC) re amounts due to affiliates, etc.; updating workpapers
Eckles, Jeff	8/5/10	0.2	\$ 78.00	FDR	Review IRC Section 332 disclosure statement
McDoniel, Chris	8/5/10	1.1	\$ 118.80	FDR	Prepare Nova Scotia Entity workpaper
Rohlig, Scott	8/5/10	1.9	\$ 163.40	FDR	Prepare MLC return in FX
Rohlig, Scott	8/5/10	1.9	\$ 163.40	FDR	Prepare MLC return in FX
Bonventre, Steven	8/6/10	1.9	\$ 262.20	FDR	Rec'd master entity list from Zablocki (MLC), update in Caseware and determine inactive entity info for federal disclosure
Bonventre, Steven	8/6/10	1.8	\$ 248.40	FDR	Review Strasbourg TB changes by staff; determine foreign tax credit carry forward amount
Bonventre, Steven	8/6/10	1.5	\$ 207.00	FDR	Follow up/edit/respond manager review notes on MLC federal return
Bonventre, Steven	8/6/10	0.8	\$ 110.40	FDR	Assisting PM staff and resolving issues with Scott, Chris, and Rumzei (PM)
Bonventre, Steven	8/6/10	0.2	\$ 27.60	FDR	Email to Zablocki and Hamilton (MLC) re state & local returns
McDoniel, Chris	8/6/10	3.8	\$ 410.40	FDR	Prepare M-1 Reconciliation and Entries for Nova Scotia
Rohlig, Scott	8/6/10	2.2	\$ 189.20	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	2.1	\$ 180.60	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	1.9	\$ 163.40	FDR	Prepare Strasbourg return in FX
Rohlig, Scott	8/6/10	0.3	\$ 25.80	FDR	Prepare Foreign Tax Credit
Eckles, Jeff	8/9/10	2.1	\$ 819.00	FDR	Review of tax workpapers and Federal 1120 for B period tax returns
Eckles, Jeff	8/9/10	0.8	\$ 312.00	FDR	Discussion with Ruppel (PM) re Michigan business tax issues
Eckles, Jeff	8/9/10	0.4	\$ 156.00	FDR	Project management review of status
Aretz, Betsy	8/10/10	0.4	\$ 72.00	FDR	Discuss B period MLC tax return review notes with Eckles
Aretz, Betsy	8/10/10	0.3	\$ 54.00	FDR	Prepare computer and files for Zablocki (MLC) to review MLC, ENCORE and REALM B period returns
Bonventre, Steven	8/10/10	0.2	\$ 27.60	FDR	Follow up ensure returns prepared for client meeting
Eckles, Jeff	8/10/10	0.8	\$ 312.00	FDR	Review of tax workpapers and Federal 1120 for B period tax returns
Eckles, Jeff	8/10/10	0.4	\$ 156.00	FDR	Meet with Rohlig (PM) re changes to Federal 1120
Rohlig, Scott	8/10/10	1.9	\$ 163.40	FDR	Prepare/review of returns in FX
Rohlig, Scott	8/10/10	0.4	\$ 34.40	FDR	Meeting with Jeff re changes to Federal 1120
Aretz, Betsy	8/11/10	0.3	\$ 54.00	FDR	Discuss w/ Bonventre (PM) timeline for finalization of consolidated B period federal return and various state filings
Bonventre, Steven	8/11/10	1.8	\$ 248.40	FDR	Detail review intercompany elimination workpaper, other misc.
Bonventre, Steven	8/11/10	1.5	\$ 207.00	FDR	Prepare inactive entity disclosure and 332 disclosure
Bonventre, Steven	8/11/10	1.3	\$ 179.40	FDR	Discussions & follow up email w/ MLC re ELMO and other entities; making M-1 for unrealiz. g/l on Strasbourg; remapping accounts in Nova Scotia
Bonventre, Steven	8/11/10	0.9	\$ 124.20	FDR	Detail review Strasbourg return



Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	8/16/10	0.4	\$ 55.20	FDR	Phone discussion with R. Zablocki (MLC) re consolidated federal return and federal disclosures
Eckles, Jeff	8/16/10	1.1	\$ 429.00	FDR	Review GM Strasbourg tax workpapers
Eckles, Jeff	8/16/10	0.7	\$ 273.00	FDR	Review Nova Scotia Finance tax workpapers
Eckles, Jeff	8/16/10	0.3	\$ 117.00	FDR	Discussion with Zablocki (MLC) re dealership subsidiaries
Eckles, Jeff	8/16/10	0.2	\$ 78.00	FDR	Discussion with Bonventre (PM) re B period tax returns
Bonventre, Steven	8/17/10	2.2	\$ 303.60	FDR	Review and updating Strasbourg return
Bonventre, Steven	8/17/10	1.2	\$ 165.60	FDR	Update entity disclosures per info rec'd from Zablocki (MLC)
Bonventre, Steven	8/18/10	1.1	\$ 151.80	FDR	Communication of issues and discussion of partner review notes to Eckles (PM)
Bonventre, Steven	8/18/10	0.9	\$ 124.20	FDR	Phone discussions with Zablocki & Hamilton (MLC) re ELMO III income tax return
Eckles, Jeff	8/18/10	0.9	\$ 351.00	FDR	Review GM Strasbourg tax workpapers
Lewis, Forrest	8/18/10	0.1	\$ 40.00	FDR	Exchange emails with J Eckles, PM on scheduling of technical review of B period tax return
Bonventre, Steven	8/19/10	1.4	\$ 193.20	FDR	Researching and preparing federal disclosures (Section 332 and Section 363)
Bonventre, Steven	8/19/10	0.4	\$ 55.20	FDR	Assisting staff in preparation of PA and NJ consolidated state income tax returns
Bonventre, Steven	8/19/10	0.4	\$ 55.20	FDR	Update Eckles, Merkel & Aretz (PM) on status of engagement
Bonventre, Steven	8/19/10	0.2	\$ 27.60	FDR	Discuss w/ Eckles (PM) review notes
Colella, Mike	8/19/10	0.5	\$ 207.50	FDR	Review BOD materials (tax) prior to presentation at 8/19 BOD meeting
Colella, Mike	8/19/10	0.2	\$ 83.00	FDR	Discussions with Zablocki (MLC) re status update, September 15 deadlines and future needs
Eckles, Jeff	8/19/10	2.0	\$ 780.00	FDR	Review consolidated Federal 1120
Eckles, Jeff	8/19/10	1.4	\$ 546.00	FDR	Review dealership subsidiary stand-alone tax returns
Eckles, Jeff	8/19/10	0.2	\$ 78.00	FDR	Discussion with Bonventre re B period tax returns
Bonventre, Steven	8/20/10	2.8	\$ 386.40	FDR	Edit returns based on partner notes
Abdallah, Rumzei	8/23/10	3.1	\$ 384.40	FDR	Prepared Schedule M-3, Part 1 for Consolidated federal return - Dealership entities
Abdallah, Rumzei	8/23/10	2.7	\$ 334.80	FDR	Prepared Schedule M-3, Part 1 for Consolidated Return - First group of entities
Aretz, Betsy	8/23/10	0.5	\$ 90.00	FDR	Review notes related to B period federal consolidated tax return
Bonventre, Steven	8/23/10	1.8	\$ 248.40	FDR	Edits to 8858 and 1118
Bonventre, Steven	8/23/10	1.3	\$ 179.40	FDR	Working with staff in preparation of Federal Schedule M-3
Bonventre, Steven	8/23/10	0.9	\$ 124.20	FDR	Review memos from Lewis (MLC) re bankruptcy
Bonventre, Steven	8/23/10	0.6	\$ 82.80	FDR	Sent emails to Zablocki (MLC) and staff on status of tax returns (what remains to be completed for 10/1 deadline)
Bonventre, Steven	8/23/10	0.4	\$ 55.20	FDR	Discussion with Eckles (PM) re B period tax returns
Eckles, Jeff	8/23/10	0.4	\$ 156.00	FDR	Discussion with Bonventre re B period tax returns
Lewis, Forrest	8/23/10	0.3	\$ 120.00	FDR	Send email to Eckles & Bonventre (PM) re Form 982 and 505b letter
Bonventre, Steven	8/24/10	2.8	\$ 386.40	FDR	Prepare disclosures for federal return
Bonventre, Steven	8/24/10	1.6	\$ 220.80	FDR	Respond to Lewis (PM) detail review notes on federal tax return
Bonventre, Steven	8/24/10	1.2	\$ 165.60	FDR	Discuss w/ Lewis (PM) re tax sig items for preparation of 1120
Bonventre, Steven	8/24/10	1.0	\$ 138.00	FDR	Meeting with Zablocki (MLC) and Eckles & Lewis (PM) to discuss open items, status, expectations, 1120 preparation, etc.
Bonventre, Steven	8/24/10	0.9	\$ 124.20	FDR	Meeting with Zablocki (MLC) and Lewis (PM) on efilng, 505b letters, attaching PLR to 1120
Bonventre, Steven	8/24/10	0.8	\$ 110.40	FDR	Researching disclosure requirements (382)
Bonventre, Steven	8/24/10	0.3	\$ 41.40	FDR	Discuss w/ Lewis (PM) re foreign tax expense on 1120
Bonventre, Steven	8/24/10	0.2	\$ 27.60	FDR	Assisting staff in preparation of MBT unitary data input in Prosystem FX
Eckles, Jeff	8/24/10	1.0	\$ 390.00	FDR	Meeting with Zablocki (MLC) and Lewis & Bonventre (PM) to discuss open items, status, expectations, 1120 preparation, etc.
Eckles, Jeff	8/24/10	0.9	\$ 351.00	FDR	Meeting with Zablocki (MLC) re B period tax returns

Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	8/24/10	0.3	\$ 117.00	FDR	Preparation for meeting with Zablocki
Lewis, Forrest	8/24/10	1.9	\$ 760.00	FDR	Technical tax review of MLC 2009 1120
Lewis, Forrest	8/24/10	1.2	\$ 480.00	FDR	Advise Bonventre (PM) on tax sig items for preparation of 1120
Lewis, Forrest	8/24/10	1.0	\$ 400.00	FDR	Meeting with Zablocki (MLC) and Eckles & Bonventre (PM) to discuss open items, status, expectations, 1120 preparation, etc.
Lewis, Forrest	8/24/10	0.9	\$ 360.00	FDR	Meeting with Zablocki (MLC) and Bonventre (PM) on efilng, 505b letters, attaching PLR to 1120
Lewis, Forrest	8/24/10	0.3	\$ 120.00	FDR	Mtg with Bonventre (PM) re foreign tax expense on 1120
Bonventre, Steven	8/25/10	1.1	\$ 151.80	FDR	Assisting staff in preparation of SC 1120 Consolidated tax return and reading SC state tax instructions for consolidated state filing
Bonventre, Steven	8/26/10	2.1	\$ 289.80	FDR	Complete Sch. K, question 5(a) and 5(b) of federal return
Bonventre, Steven	8/26/10	1.6	\$ 220.80	FDR	Prepare disclosures for federal return
Bonventre, Steven	8/26/10	0.7	\$ 96.60	FDR	Discuss tax issues, CW setup, scope of review, 8858 and 1118 with Greenway (PM)
Bonventre, Steven	8/26/10	0.4	\$ 55.20	FDR	Email MLC open items list
Eckles, Jeff	8/26/10	0.4	\$ 156.00	FDR	Discussion with Bonventre re B period tax returns
Eckles, Jeff	8/26/10	0.3	\$ 117.00	FDR	Review ELMO III tax workpapers
Greenway, Denise	8/26/10	2.8	\$ 1,120.00	FDR	Review A period 8858 Strasbourg/Raise questions re impact of reorg/987 loss on B Period; Review Strasbourg Tax w/ps and Tax TB; Tax Review B Period 8858 Strasbourg; Tax review 1118 disclosures re Strasbourg
Greenway, Denise	8/26/10	2.1	\$ 840.00	FDR	Read A Period proform 1120/8858 for NSULC; review tax workpapers and 8858 for B period
Greenway, Denise	8/26/10	0.7	\$ 280.00	FDR	Discuss tax issues, CW setup, scope of review, 8858 and 1118 with Bonventre (PM)
Lewis, Forrest	8/26/10	1.7	\$ 680.00	FDR	Review Collier tax checklist on bankruptcy disclosures for tax return preparation, send relevant items to Eckles and Bonventre (PM)
Lewis, Forrest	8/26/10	1.3	\$ 520.00	FDR	Analyze impact of change in ownership rules on net operating losses and relation to MLC tax return
Lewis, Forrest	8/26/10	1.3	\$ 520.00	FDR	Analyze impact of change in ownership rules on built in losses and relation to MLC tax return
Lewis, Forrest	8/26/10	1.1	\$ 440.00	FDR	Analyze impact of change in ownership rules on worthless stock deductions and relation to MLC tax return, write up memo for other team members
Lewis, Forrest	8/26/10	0.9	\$ 360.00	FDR	Prepare required disclosure of G reorg under Reg. 1.368-3 for attachment to federal return, send to Bonventre (PM)
Bonventre, Steven	8/27/10	1.3	\$ 179.40	FDR	Review/respond to Greenway (PM) re notes on 8858 and 1118
Bonventre, Steven	8/27/10	0.4	\$ 55.20	FDR	Discussion with Eckles (PM) re B period tax returns
Bonventre, Steven	8/27/10	0.3	\$ 41.40	FDR	Email Zablocki (MLC) re follow up items
Eckles, Jeff	8/27/10	0.3	\$ 117.00	FDR	Discussion with Bonventre (MLC) re B period tax returns
Lewis, Forrest	8/27/10	1.6	\$ 640.00	FDR	Analyze tax provisions in Disclosure Statement for tax planning and return preparation, send to other members of the team
Lewis, Forrest	8/27/10	1.4	\$ 560.00	FDR	Analyze impact of closing of books and other elections under Reg. 1.382-6 in relation to MLC tax return, write up memo for other team members
Lewis, Forrest	8/27/10	1.3	\$ 520.00	FDR	Analyze impact of change in ownership rules disclosures under Reg. 1.382-11 in relation to MLC tax return, write up memo for other team members
Lewis, Forrest	8/28/10	1.7	\$ 680.00	FDR	Complete technical review of federal return, add to Sig Items, sign off on Review notes
Eckles, Jeff	8/29/10	0.9	\$ 351.00	FDR	Review consolidated Federal 1120
Aretz, Betsy	8/30/10	2.0	\$ 360.00	FDR	Detail review Form 851 and Sch. K statements for B period federal consolidated tax return
Bonventre, Steven	8/30/10	2.5	\$ 345.00	FDR	Review/respond on Greenway (PM) notes on 8858 and 1118
Bonventre, Steven	8/30/10	0.6	\$ 82.80	FDR	Researching disclosure requirements (368-3)





Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	9/1/10	0.2	\$ 27.60	FDR	Changes to MEI federal income tax return and phone discussion with Zablocki (MLC)
Bonventre, Steven	9/1/10	0.7	\$ 96.60	FDR	Changes to federal consolidated return and disclosures per Zablocki (MLC)
Bonventre, Steven	9/1/10	1.2	\$ 165.60	FDR	Review/respond to Eckles (PM) notes re Federal return and disclosures
Bonventre, Steven	9/1/10	0.9	\$ 124.20	FDR	Discussion with Greenway (PM) and completing DCL (dual consolidated loss) disclosure for foreign entities
Eckles, Jeff	9/1/10	0.2	\$ 78.00	FDR	Discussion with Zablocki re B period tax returns
Greenway, Denise	9/1/10	0.2	\$ 80.00	FDR	Discussion with Bonventre (PM) re: dual consolidated loss
Greenway, Denise	9/1/10	0.4	\$ 160.00	FDR	Receive and review A Period Dual Consolidated Loss Statements from GM Staff; forward for update/inclusion in B Period return to Bonventre (PM)
Bonventre, Steven	9/2/10	0.6	\$ 82.80	FDR	Assisting staff in preparation of MLC AL and WV income tax returns
Bonventre, Steven	9/2/10	0.8	\$ 110.40	FDR	Prepare summary of consolidated federal tax return for new GM meeting
Bonventre, Steven	9/2/10	1.1	\$ 151.80	FDR	Various changes to MLC federal return and disclosures per Eckles (PM) and Zablocki (MLC)
Bonventre, Steven	9/2/10	0.6	\$ 82.80	FDR	Discussions with Merkel & Eckles (PM) re common and preferred stock of MLC and efilng options
Eckles, Jeff	9/2/10	0.6	\$ 234.00	FDR	Discussions with Merkel & Bonventre (PM) re common and preferred stock of MLC and efilng options
Eckles, Jeff	9/2/10	0.3	\$ 117.00	FDR	Work on Federal taxable income summary for MLC and subs
Lewis, Forrest	9/2/10	0.2	\$ 80.00	FDR	Post docs to Caseware relating to tax return preparation
Merkel, Mike	9/2/10	0.6	\$ 146.40	FDR	Discussion with Bonventre & Eckles (PM) re common and preferred stock of MLC and efilng options
Bonventre, Steven	9/3/10	1.1	\$ 151.80	FDR	Changes to Strasbourg income tax return for DCL disclosure and alterations to MLC federal tax return for interest expense deduction
Bonventre, Steven	9/3/10	1.6	\$ 220.80	FDR	Review/edit/respond to Eckles (PM) review notes on MLC consolidated federal tax return
Bonventre, Steven	9/3/10	1.4	\$ 193.20	FDR	Prepare for meeting with new GM- prepping summary schedules
Eckles, Jeff	9/3/10	0.2	\$ 78.00	FDR	Comments provided to Dave Rinker re dealership tax returns
Bonventre, Steven	9/7/10	1.2	\$ 165.60	FDR	Review/edit/respond to Eckles (PM) review notes on MLC consolidated federal tax return
Bonventre, Steven	9/7/10	1.7	\$ 234.60	FDR	Review/edit/respond to Eckles (PM) review notes on MLC consolidated federal tax return
Bonventre, Steven	9/7/10	2.6	\$ 358.80	FDR	Edit federal consolidated return per Zablocki (MLC) (sch. K, various attachments, etc.)
Bonventre, Steven	9/7/10	2.9	\$ 400.20	FDR	Update documentation for various changes to sig items, per Lewis, Eckles and Aretz (PM) notes
Eckles, Jeff	9/7/10	1.4	\$ 546.00	FDR	Review Federal 1120
Bonventre, Steven	9/8/10	2.6	\$ 358.80	FDR	Review/edit/respond to Eckles (PM) review notes on MLC consolidated federal tax return
Bonventre, Steven	9/8/10	1.1	\$ 151.80	FDR	Email Zablocki (MLC) updated tax returns and information and answering additional review notes per Eckles (PM)
Bonventre, Steven	9/8/10	1.9	\$ 262.20	FDR	Prepare for meeting with new GM- review reconciliations, tax return information, notes and summary schedules
Eckles, Jeff	9/8/10	0.3	\$ 117.00	FDR	Review Federal 1120
Eckles, Jeff	9/8/10	0.4	\$ 156.00	FDR	Review Federal taxable income summary to handout at meeting with GM tax staff
Bonventre, Steven	9/9/10	0.7	\$ 96.60	FDR	Meeting with Zablocki (MLC) and Eckles to prepare for meeting with GM tax staff
Bonventre, Steven	9/9/10	1.1	\$ 151.80	FDR	Meeting with GM tax staff, Zablocki, Selzer, Hamilton & Eckles (PM)



Name	Date	Hours	Amt	Code	Description
Lewis, Forrest	8/2/10	0.2	\$ 80.00	SLC	Review & respond to email from Eckles (PM) with instructions on more tax research needed for planning purposes on DIP facility
Lewis, Forrest	8/4/10	0.9	\$ 360.00	SLC	Add to MBT tax planning memo, court case: Berkowitz
Lewis, Forrest	8/4/10	0.8	\$ 320.00	SLC	Add to MBT tax planning memo, court case: Metropolitan, Family Group, Tyler v Tomlinson
Lewis, Forrest	8/4/10	0.8	\$ 320.00	SLC	Add to MBT tax planning memo, court case: Gilbert, Lantz, Dixie Dairies
Lewis, Forrest	8/4/10	0.7	\$ 280.00	SLC	Add to MBT tax planning memo, court case: Hunt, Aronov, Wilbur, etc.
Lewis, Forrest	8/5/10	0.9	\$ 360.00	SLC	Additions to MBT tax planning memo, court case: effect of no lien on DIP facility, send to J Eckles, PM
Ruppall, Curtis	8/9/10	0.8	\$ 280.00	SLC	Discussion with Eckles (PM) re Michigan business tax issues
Lewis, Forrest	8/11/10	0.4	\$ 160.00	SLC	Review MBT tax planning in regard to DIP Facility as to who would report any COD, send findings to Eckles (PM)
Lewis, Forrest	8/11/10	0.4	\$ 160.00	SLC	Review email from Ruppall (PM) on definition of gross receipts for MBT for tax planning
Ruppall, Curtis	8/11/10	1.3	\$ 455.00	SLC	Draft written comments on Michigan Business Tax gross receipts consequences and issues for purposes of tax memorandum on DIP loan and forward to staff
Ruppall, Curtis	8/11/10	0.9	\$ 315.00	SLC	Conf call w/ Zablocki (MLC) re potential Michigan Business Tax gross receipts consequences of DIP
Corrigan, Julie	8/12/10	0.2	\$ 55.20	SLC	Follow up email re OH sales assessment re AG's acceptance & cancelled assessment
Lewis, Forrest	8/12/10	0.3	\$ 120.00	SLC	Review/respond to email from Eckles (PM) re how to proceed on revisions to MBT planning
Lewis, Forrest	8/14/10	1.1	\$ 440.00	SLC	Revise MBT planning memo to meld in comments from Ruppall (PM)
Lewis, Forrest	8/15/10	0.8	\$ 320.00	SLC	Final edits to MBT planning memo
Lewis, Forrest	8/15/10	0.2	\$ 80.00	SLC	Forward MBT planning memo to Zablocki (MLC) with comments
Lewis, Forrest	8/19/10	0.1	\$ 40.00	SLC	Reply to email from Zablocki (MLC) on changes to MBT planning memo
Lewis, Forrest	8/19/10	0.1	\$ 40.00	SLC	Reply to email from Ruppall (PM) on changes to MBT planning memo
Lewis, Forrest	8/24/10	0.7	\$ 280.00	SLC	Meet with Zablocki (MLC) on memo on DIP facility tax treatment
Lewis, Forrest	8/26/10	0.3	\$ 120.00	SLC	Forward comments via email to Zablocki (MLC) and Eckles (MLC) re a specific paragraph in proposed tax provisions in Disclosure Statement which will affect tax planning and MBT tax return preparation
Lewis, Forrest	8/29/10	0.8	\$ 320.00	SLC	Make changes to MBT gross receipts planning memo per Zablocki (MLC) and send to him
Lewis, Forrest	8/31/10	0.3	\$ 120.00	SLC	Phone conf with Zablocki (MLC) in preparation for mtg w/ Weil & Deloitte on 9/1
Lewis, Forrest	9/1/10	0.5	\$ 200.00	SLC	Conference call with Zablocki (MLC), Ruppall (PM), and representatives from Deliotte re DIP proceeds and related tax positions
Lewis, Forrest	9/1/10	0.2	\$ 80.00	SLC	Follow up to phone conf w/ Weil and Deloitte re Tax positions
Ruppall, Curtis	9/1/10	0.5	\$ 175.00	SLC	Conference call with Zablocki (MLC), Lewis (PM), and representatives from Deliotte re DIP proceeds and related tax positions
Ruppall, Curtis	9/10/10	0.2	\$ 70.00	SLC	Call with Zablocki (MLC) re DIP transactions and MBT gross receipts tax positions
Ruppall, Curtis	9/10/10	0.2	\$ 70.00	SLC	Call with Eckles (PM) re DIP transactions and MBT gross receipts tax positions
Ruppall, Curtis	9/10/10	0.1	\$ 35.00	SLC	Follow up call with Zablocki (MLC) re DIP transactions

Name	Date	Hours	Amt	Code	Description
Merkel, Mike	6/1/10	2.1	\$ 512.40	SLR	State Franchise Tax - Discussions with Hamilton & Zablocki (MLC), and calculation of the tax due after research of outstanding shares
Merkel, Mike	6/1/10	1.1	\$ 268.40	SLR	State Franchise Tax - calls to Corporations Division including M Kramer (bankruptcy specialist) to discuss filing options
Merkel, Mike	6/3/10	0.3	\$ 73.20	SLR	Assist Zablocki (MLC) with a response to a state tax notice
Merkel, Mike	6/3/10	0.5	\$ 122.00	SLR	Receive dealership returns from Zablocki (MLC) and save for updating into consolidated tax return
Doot, Brian	6/9/10	2.7	\$ 237.60	SLR	Prepare sales and use tax returns and 505b letters for 8 states
Doot, Brian	6/9/10	2.9	\$ 255.20	SLR	Prepare sales and use tax returns and 505b letters for 6 states
Doot, Brian	6/9/10	0.8	\$ 70.40	SLR	Prepare sales and use tax returns and 505b letters for May
Doot, Brian	6/9/10	0.3	\$ 26.40	SLR	Discuss sales/use tax returns with Merkel (PM)
Merkel, Mike	6/9/10	0.3	\$ 73.20	SLR	Discuss sales/use tax returns for May with Brian Doot (P&M)
Doot, Brian	6/10/10	1.9	\$ 167.20	SLR	Prepare monthly sales and use tax returns and 505b letters for May
Doot, Brian	6/10/10	0.2	\$ 17.60	SLR	Discuss state advance payment with Merkel (PM)
Merkel, Mike	6/10/10	0.3	\$ 73.20	SLR	Begin updating work program for State and Local Items
Merkel, Mike	6/10/10	0.2	\$ 48.80	SLR	Discuss with Doot (PM) state advance payment requirements
Merkel, Mike	6/10/10	0.1	\$ 24.40	SLR	Discuss state sales/use tax filing requirements with Zablocki (MLC)
Rohlig, Scott	6/10/10	0.6	\$ 48.00	SLR	Prepare spreadsheet to track progress of entities
Merkel, Mike	6/11/10	1.7	\$ 414.80	SLR	Continue preparation of work program for preparation of state returns
Merkel, Mike	6/11/10	2.9	\$ 707.60	SLR	Prepare state sales/use tax returns and 505b letters for 4 Dec 09', Jan 10', March 10' and April 10'
Merkel, Mike	6/13/10	0.9	\$ 219.60	SLR	Finalize SALT portion of draft work program
Merkel, Mike	6/13/10	0.4	\$ 97.60	SLR	Review letters to request relief from prepayment requirement for sales/use tax enacted by state
Doot, Brian	6/14/10	0.5	\$ 44.00	SLR	Prepare letters to state dept of taxation re: accelerated payments
Merkel, Mike	6/14/10	1.8	\$ 439.20	SLR	Review sales/use tax returns and 505b letters for various states
Merkel, Mike	6/14/10	2.7	\$ 658.80	SLR	Review sales/use tax returns and 505b letters for various states
Merkel, Mike	6/14/10	0.2	\$ 48.80	SLR	Discuss with Zablocki (MLC) proposed sale of French subsidiary and MBT impact of the transaction
Eckles, Jeff	6/15/10	2.9	\$ 1,131.00	SLR	Meeting with Zablocki & Hamilton (MLC) and Merkel (PM) to review and discuss financial information related to preparation of the B period tax returns
Eckles, Jeff	6/15/10	0.4	\$ 156.00	SLR	Preparation of an agenda for the meeting with Zablocki and Hamilton (MLC)
Merkel, Mike	6/15/10	2.9	\$ 707.60	SLR	Tax Planning meeting with Zablocki, Hamilton (MLC) and Eckles (PM) to discuss preparation of 2009 B period returns, work program, and current issues
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Bensonhurst
Rohlig, Scott	6/15/10	0.9	\$ 72.00	SLR	Tax return preparation - Champion MLC
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Northpoint MLC
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Carnahan Chevrolet
Rohlig, Scott	6/15/10	0.4	\$ 32.00	SLR	Tax return preparation - Amherst
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Autocity
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Bennett
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Bensonhurst
Rohlig, Scott	6/15/10	1.1	\$ 88.00	SLR	Tax return preparation - Champion MLC
Rohlig, Scott	6/15/10	0.8	\$ 64.00	SLR	Tax return preparation - Northpoint MLC
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Carnahan Chevrolet
Rohlig, Scott	6/15/10	0.4	\$ 32.00	SLR	Tax return preparation - Amherst
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Autocity
Rohlig, Scott	6/15/10	0.3	\$ 24.00	SLR	Tax return preparation - Bennett
Doot, Brian	6/16/10	1.1	\$ 96.80	SLR	Prepare monthly sales & use tax returns
Eckles, Jeff	6/16/10	0.2	\$ 78.00	SLR	Discussion with Zablocki (MLC) re entity control list
Rohlig, Scott	6/16/10	0.3	\$ 24.00	SLR	Tax return preparation - Millington Chevrolet





Name	Date	Hours	Amt	Code	Description
Abdallah, Rumzei	8/12/10	0.3	\$ 37.20	SLR	Discussion with Bonventre and Merkel (PM) re preparation of MLC separate returns with 9/15 deadlines
Bonventre, Steven	8/12/10	0.3	\$ 41.40	SLR	Discussion with Rumzei and Merkel (PM) re preparation of MLC separate returns with 9/15 deadlines
Doot, Brian	8/12/10	1.1	\$ 118.80	SLR	Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/12/10	1.8	\$ 468.00	SLR	Revise MI & NY and forward to MLC for preparation of check requests
Merkel, Mike	8/12/10	0.4	\$ 104.00	SLR	Phone call to state of OH to inquiry about erroneously closed sales tax account to reopen
Merkel, Mike	8/12/10	0.3	\$ 78.00	SLR	Discuss Apportionment & preparation of tax returns w/ Rumzei & Bonventre (PM) to assist with preparation of state returns
Abdallah, Rumzei	8/13/10	0.7	\$ 86.80	SLR	Preparation of MLC separate return – OK Annual Franchise Tax return form 200
Doot, Brian	8/13/10	0.6	\$ 64.80	SLR	Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/13/10	0.9	\$ 234.00	SLR	Draft letter to reopen erroneously closed sales tax account and fax to OH Dept and update Zablocki (MLC) on status of outstanding returns
Abdallah, Rumzei	8/15/10	1.3	\$ 161.20	SLR	Preparation of MLC separate return – Arkansas Corporation Income Tax return form 100CT
Abdallah, Rumzei	8/16/10	1.5	\$ 186.00	SLR	Preparation of separate tax return - NJ Corporation Business Tax Return
Abdallah, Rumzei	8/16/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - MLC - OH FAIRFIELD INCOME TAX
Abdallah, Rumzei	8/16/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - MEI - MO Corporation Franchise Tax Schedule
Abdallah, Rumzei	8/16/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - OH AKRON INCOME TAX
Abdallah, Rumzei	8/16/10	1.0	\$ 124.00	SLR	Preparation of separate tax return - LA Corporate Income and Franchise Tax Return
Abdallah, Rumzei	8/16/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - HI Corporation Income Tax Return
Abdallah, Rumzei	8/16/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH BLUE ASH INCOME TAX
Abdallah, Rumzei	8/16/10	0.8	\$ 99.20	SLR	Preparation of separate tax return - ENCORE - OK Annual Franchise Tax Return
Bonventre, Steven	8/16/10	2.9	\$ 400.20	SLR	Detail review of AL Business Privilege tax and DC corporate franchise tax return
Bonventre, Steven	8/16/10	1.7	\$ 234.60	SLR	Detail review of Fayette County Income tax, Fairfield OH, ENCORE OK franchise tax, and MEI MO corporate franchise tax returns
Bonventre, Steven	8/16/10	1.6	\$ 220.80	SLR	Detail review of MD Income tax and OK annual franchise tax returns
Bonventre, Steven	8/16/10	0.3	\$ 41.40	SLR	Discussion with Merkel (PM) re state and local issues
Doot, Brian	8/16/10	0.9	\$ 97.20	SLR	Prepare sales and use tax returns and 505b letters for July
Merkel, Mike	8/16/10	0.9	\$ 234.00	SLR	Confirm DE gross receipts impact of plant sale in DE based on Zablocki (MLC) inquiry
Merkel, Mike	8/16/10	0.6	\$ 156.00	SLR	Review OH sales/use tax return, payment voucher and forward to Zablocki (MLC) for payment
Merkel, Mike	8/16/10	0.4	\$ 104.00	SLR	Review KS sales/use tax returns, 505b letters, and forward to processing
Merkel, Mike	8/16/10	0.3	\$ 78.00	SLR	Discuss unitary vs. combined filing w/ Bonventre (PM)
Abdallah, Rumzei	8/17/10	1.5	\$ 186.00	SLR	Preparation of separate tax return - DE Corporation Income Tax Return
Abdallah, Rumzei	8/17/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH BROOK PARK INCOME TAX
Abdallah, Rumzei	8/17/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH CINCINNATI INCOME TAX
Abdallah, Rumzei	8/17/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH NORWOOD INCOME TAX
Abdallah, Rumzei	8/17/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - CITY OF EUCLID INC TAX RETURN
Abdallah, Rumzei	8/17/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH HUBBARD INCOME TAX
Abdallah, Rumzei	8/17/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH ONTARIO INCOME TAX

Name	Date	Hours	Amt	Code	Description
Abdallah, Rumzei	8/17/10	0.7	\$ 86.80	SLR	Preparation of separate tax return - OH CLEVELAND INCOME TAX
Bonventre, Steven	8/17/10	3.1	\$ 427.80	SLR	Detail review of HI income tax, LA Corporate income and franchise tax, and Akron OH income tax returns
Bonventre, Steven	8/17/10	2.9	\$ 400.20	SLR	Detail review of Ontario, Parma, Sharonville, Columbus and Dayton OH income tax returns
Bonventre, Steven	8/17/10	1.8	\$ 248.40	SLR	Detail review of NJ Corporation Business Tax return and reading NJ tax instructions (to review for filing info, attachments, and additional disclosures)
Fulton, Cathy	8/17/10	0.2	\$ 16.00	SLR	Completeness review and FedEx Returns
Kuchera, Barb	8/17/10	0.2	\$ 16.00	SLR	Completeness review and Fed Ex Returns
Merkel, Mike	8/17/10	0.2	\$ 52.00	SLR	Assist w/ OH city returns
Abdallah, Rumzei	8/18/10	1.9	\$ 235.60	SLR	Preparation of separate tax return - PA Corporate Tax Report
Abdallah, Rumzei	8/18/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - OH PARMA INCOME TAX
Abdallah, Rumzei	8/18/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - OH SHARONVILLE INCOME TAX
Abdallah, Rumzei	8/18/10	0.8	\$ 99.20	SLR	Preparation of separate tax return - OH COLUMBUS INCOME TAX
Abdallah, Rumzei	8/18/10	0.8	\$ 99.20	SLR	Preparation of separate tax return - OH DAYTON INCOME TAX
Bonventre, Steven	8/18/10	3.1	\$ 427.80	SLR	Detail review of Blue Ash income tax, Brook Park income tax, Cincinnati income tax, Cleveland income tax, Euclid income tax, Hubbard income tax, and Norwood income tax returns
Bonventre, Steven	8/18/10	2.7	\$ 372.60	SLR	Detail review of Kettering, Lordstown, Moraine, RITA, Springdale, & Toledo OH income tax returns
Bonventre, Steven	8/18/10	1.9	\$ 262.20	SLR	Detail review of DE corporation income tax return and reading DE tax instructions (to review for filing info, attachments, and additional disclosures)
McDoniel, Chris	8/18/10	0.8	\$ 86.40	SLR	Prepare Single State returns for Sub entities
Merkel, Mike	8/18/10	0.2	\$ 52.00	SLR	Consolidate return issues including treatment of foreign disregarded entities
Abdallah, Rumzei	8/19/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH LORDSTOWN INCOME TAX
Abdallah, Rumzei	8/19/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH MORAIN INCOME TAX
Abdallah, Rumzei	8/19/10	1.2	\$ 148.80	SLR	Preparation of separate tax return - OH WEST CARROLLTON INCOME TAX
Abdallah, Rumzei	8/19/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - OH VANDALIA INCOME TAX
Abdallah, Rumzei	8/19/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH KETTERING INCOME TAX
Abdallah, Rumzei	8/19/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH SPRINGDALE INCOME TAX
Abdallah, Rumzei	8/19/10	0.9	\$ 111.60	SLR	Preparation of separate tax return - OH TOLEDO INCOME TAX
Abdallah, Rumzei	8/19/10	0.8	\$ 99.20	SLR	Preparation of separate tax return - OH RITA INCOME TAX
Abdallah, Rumzei	8/19/10	0.7	\$ 86.80	SLR	Preparation of separate tax return - OH WARREN INCOME TAX
Bonventre, Steven	8/19/10	3.1	\$ 427.80	SLR	Detail review of PA income tax, SAT LLC AL Business Privilege tax, SCHO GA corporation tax, and SDC AL Business Privilege tax returns
Bonventre, Steven	8/19/10	2.3	\$ 317.40	SLR	Detail review of SDC MO corporation franchise tax, SDC NJ Corporation business tax, SDC OK franchise tax, and SDC PA corporate tax returns
Bonventre, Steven	8/19/10	1.9	\$ 262.20	SLR	Detail review of Vandalia, Warren and West Carrollton OH income tax returns
McDoniel, Chris	8/19/10	1.6	\$ 172.80	SLR	Prepare NJ Individual Return
McDoniel, Chris	8/19/10	1.2	\$ 129.60	SLR	Prepare PA prep and Individual Return
Merkel, Mike	8/19/10	0.1	\$ 26.00	SLR	Assist w/ filing requirements and discuss property tax apportionment method
Abdallah, Rumzei	8/20/10	1.5	\$ 186.00	SLR	Preparation of separate tax return - PA PHILADELPHIA INCOME TAX
Abdallah, Rumzei	8/20/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - SATLLC - AL Business Privilege Tax Initial Privilege Tax Return (Pass-Through Entities)
Abdallah, Rumzei	8/20/10	1.1	\$ 136.40	SLR	Preparation of separate tax return - SDC - AL Business Privilege Return





Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	8/27/10	2.6	\$ 358.80	SLR	Detail review of Michigan Business tax input sheet for 72 subsidiary dealership entities included in consolidated federal income tax return
Bonventre, Steven	8/27/10	2.3	\$ 317.40	SLR	Prepare 505b disclosure attachment for Vandalia, Warren, West Carrollton & Hubbard OH income tax, and OH Norwood income tax returns
Bonventre, Steven	8/27/10	1.3	\$ 179.40	SLR	Assisting staff in preparation of consolidated federal disclosures and detail review of consolidated M-3 for federal income tax return
McDoniel, Chris	8/27/10	3.6	\$ 388.80	SLR	Prepare MS Consolidated Returns
McDoniel, Chris	8/27/10	3.2	\$ 345.60	SLR	Prepare RI Consolidated Returns
Bonventre, Steven	8/30/10	2.7	\$ 372.60	SLR	Follow up on Merkel (PM) tax notes on state and local returns and beginning detail of consolidated state returns
Bonventre, Steven	8/30/10	0.4	\$ 55.20	SLR	Assisting staff in preparation of 505b disclosures for all consolidated/combined state returns and researching necessary attachments for consolidated state income tax returns
McDoniel, Chris	8/30/10	2.6	\$ 280.80	SLR	Prepare SC Consolidated Returns
McDoniel, Chris	8/30/10	2.4	\$ 259.20	SLR	Research & updates to MS consolidated returns
McDoniel, Chris	8/30/10	2.3	\$ 248.40	SLR	Prepare WV Consolidated Returns
Merkel, Mike	8/30/10	1.8	\$ 468.00	SLR	Review NJ and OK returns
McDoniel, Chris	8/31/10	0.6	\$ 64.80	SLR	Consolidated State Returns Research
Merkel, Mike	8/31/10	2.6	\$ 676.00	SLR	Review MLCs distribution corporation NJ CBT-100, OK Franchise, and PA RCT-101 returns
Merkel, Mike	8/31/10	2.1	\$ 546.00	SLR	Review MLCs distribution corporation franchise returns for AL PPT, LA CIFT-620 and MO
Merkel, Mike	8/31/10	0.8	\$ 208.00	SLR	Review MLC cars overseas holding GA return and update
Merkel, Mike	8/31/10	0.7	\$ 182.00	SLR	Review Motor Enterprises Inc MO franchise sales tax return and update
Bonventre, Steven	9/2/10	2.4	\$ 331.20	SLR	Follow-up and edit per Merkel (PM) notes on MLCS Distribution AL PPT, LA CIFT-620, MO FT, NJ CBT-100, OK 215, and PA RCT-101 tax returns
Bonventre, Steven	9/2/10	2.1	\$ 289.80	SLR	Review filing instructions and assisting staff in preparation of WV CNF 120, MS 83-105, AL 20C, and GA 600 tax returns
Bonventre, Steven	9/2/10	2.3	\$ 317.40	SLR	Review filing instructions and assisting staff in preparation of RI Business Corp, and SC C Corp corporate and franchise tax returns
Merkel, Mike	9/2/10	1.1	\$ 268.40	SLR	Clear review notes on MLC returns for LA, Philly, and PA returns, review 505B letters, and update
Merkel, Mike	9/2/10	2.6	\$ 634.40	SLR	Clear review notes on MLDC returns for AL, LA, MO, NJ, OK, PA, review 505B letters, and update
Merkel, Mike	9/2/10	1.3	\$ 317.20	SLR	Clear notes on MLC NJ and OK returns, prepare cover letters for returns, and print for processing
Merkel, Mike	9/2/10	0.6	\$ 146.40	SLR	MLC CARS Overseas GA clear review notes, update tax trax, and forward to processing, update 505B letter for return
Merkel, Mike	9/2/10	0.6	\$ 146.40	SLR	Encore OK return - clear review notes, update tax trax, and forward to processing after Update 505B letter for return
Merkel, Mike	9/2/10	2.4	\$ 585.60	SLR	MLC Clear review notes on DC, DE, KYC Fayette, MD, AR, and HI returns along with review and update of 505B letters
Rohlig, Scott	9/2/10	1.4	\$ 120.40	SLR	Prepare combined state returns for New Mexico
Bonventre, Steven	9/3/10	1.9	\$ 262.20	SLR	Review filing instructions and assisting staff in preparation of NM CIT-1 and researching filing instructions and e-file issues
Aretz, Betsy	9/4/10	0.6	\$ 108.00	SLR	Review consolidated B period state tax general information and GA return
Aretz, Betsy	9/7/10	0.4	\$ 72.00	SLR	Review consolidated B period state tax general information and GA return
Aretz, Betsy	9/7/10	1.4	\$ 252.00	SLR	Detail review consolidated B period state tax returns - GA, MS, RI
Aretz, Betsy	9/7/10	1.6	\$ 288.00	SLR	Detail review consolidated B period state tax returns - SC, AL, WV

Name	Date	Hours	Amt	Code	Description
Bonventre, Steven	9/7/10	0.6	\$ 82.80	SLR	Assist staff in preparation of MLC SC and GA income tax returns
McDoniel, Chris	9/7/10	0.6	\$ 64.80	SLR	Review and update 9/15 Return list
Merkel, Mike	9/7/10	0.6	\$ 146.40	SLR	Research RI consolidated return rules
Aretz, Betsy	9/8/10	0.8	\$ 144.00	SLR	Discuss B period state tax returns with Zablocki (MLC) and Bonventre (PM) to confirm filing requirements
Biggs, Angella	9/8/10	1.2	\$ 96.00	SLR	MLCS Distribution Corp - processed 2009 Forms AL, LA, MO, NJ, OK and PA Returns
Biggs, Angella	9/8/10	0.6	\$ 48.00	SLR	Motor Enterprises - processed 2009 MO 1120
Biggs, Angella	9/8/10	0.6	\$ 48.00	SLR	Environmental Corporate Remediation Co - processed 2009 OK 200
Biggs, Angella	9/8/10	0.6	\$ 48.00	SLR	Cars Holdings Overseas Corp - processed 2009 GA 600
Bonventre, Steven	9/8/10	0.8	\$ 110.40	SLR	Discussion with Aretz (PM) and Zablocki (MLC) re most recent version of income tax calendar and review of income tax calendar to ensure all extensions/returns due have been updated/completed/filed
Bonventre, Steven	9/8/10	1.1	\$ 151.80	SLR	Finalizing reconciliations and documents for meeting with Zablocki (MLC) and New GM tax staff
Bonventre, Steven	9/8/10	0.4	\$ 55.20	SLR	Discussions with Zablocki and Eckles re the 9-9-10 meeting with GM tax staff
Bonventre, Steven	9/8/10	1.1	\$ 151.80	SLR	Prepare cover letters and 505b attachments for GA, MS, AL, WV, and SC income tax returns
Eckles, Jeff	9/8/10	0.4	\$ 156.00	SLR	Discussions with Zablocki and Bonventre re the 9-9-10 meeting with GM tax staff
Laypa, Nataliya	9/8/10	1.7	\$ 139.40	SLR	Prepared sales & use tax returns for MA, PA, LA & DE
Laypa, Nataliya	9/8/10	2.3	\$ 188.60	SLR	Prepared sales and use tax returns for VA ST-6 & ST-8, WI ST-12, MO 53U-1 & 53-1
Laypa, Nataliya	9/8/10	1.6	\$ 131.20	SLR	Prepared sales and use tax returns for MI, IL, IN, KS ST-36 & CT-10U
McDoniel, Chris	9/8/10	2.1	\$ 226.80	SLR	AL Consolidated State return Prep
McDoniel, Chris	9/8/10	3.1	\$ 334.80	SLR	WV Consolidated Return State Prep
McDoniel, Chris	9/8/10	2.6	\$ 280.80	SLR	SC Consolidated State Return Prep
Rohlig, Scott	9/8/10	0.6	\$ 51.60	SLR	Research preparation of 10/1 state returns for CT and FL
Aretz, Betsy	9/9/10	1.9	\$ 342.00	SLR	Detail review consolidated B period state tax returns - GA, MS, RI
Aretz, Betsy	9/9/10	1.9	\$ 342.00	SLR	Detail review consolidated B period state tax returns - SC, AL, WV
Biggs, Angella	9/9/10	2.9	\$ 232.00	SLR	Motors FKA GM - processed 2009 forms AR, DC, DE, HI, KY Board of Education, LA, MD, NJ, OK, PA and Philly returns. Check to make sure all Fed required attachments were on each return
Bonventre, Steven	9/9/10	2.9	\$ 400.20	SLR	Follow-up & edit per Merkel (PM) review notes for MEI MO FT tax return, ENCORE OK 200 tax return, and attaching 505b letters and cover letter to all OH local tax returns
Bonventre, Steven	9/9/10	2.1	\$ 289.80	SLR	Follow-up & edit per Merkel (PM) review notes on AL CPT tax return, OK 200 tax return and MLC Cars Holdings Overseas GA 600 income tax return
Bonventre, Steven	9/9/10	0.6	\$ 82.80	SLR	Assist staff with AL, WV, and SC pro-forma filings
Laypa, Nataliya	9/9/10	0.4	\$ 32.80	SLR	Prepared sales and use tax returns for Caddo Parish City and Plant
Laypa, Nataliya	9/9/10	1.6	\$ 131.20	SLR	Prepared sales and use tax returns for OH & NY
McDoniel, Chris	9/9/10	2.6	\$ 280.80	SLR	AL Single company pro-forma for Cons. filing
McDoniel, Chris	9/9/10	2.7	\$ 291.60	SLR	SC Single Company Pro-forma for Cons. filing
McDoniel, Chris	9/9/10	2.3	\$ 248.40	SLR	WV Single Company pro-forma for Cons. Filing
Merkel, Mike	9/9/10	0.6	\$ 146.40	SLR	Assist staff with preparation of sales/use tax returns
Aretz, Betsy	9/10/10	0.7	\$ 126.00	SLR	Detail review consolidated B period state tax returns - WV
Aretz, Betsy	9/10/10	0.3	\$ 54.00	SLR	Detail review B period GA return for Saab Cars Holding Corp, Saab Cars Holding Overseas Corp, Saturn group
Aretz, Betsy	9/10/10	0.3	\$ 54.00	SLR	Detail review B period AL return for Saturn





Name	Date	Hours	Amt	Code	Description
Aretz, Betsy	9/27/10	1.4	\$ 252.00	SLR	Review consolidated B period FL return, including all subsidiaries
Aretz, Betsy	9/27/10	1.4	\$ 252.00	SLR	Review consolidated B period CT return, including MLC, Saturn, REALM and SDC
Aretz, Betsy	9/27/10	0.2	\$ 36.00	SLR	Discussion with Eckles (PM) re tax returns due 10-1-10
Aretz, Betsy	9/27/10	0.4	\$ 72.00	SLR	Research OK annual report filing requirement for ENCORE
Aretz, Betsy	9/28/10	0.4	\$ 72.00	SLR	Review consolidated B period FL return, including all subsidiaries for appropriate FL apportionment
Aretz, Betsy	9/28/10	0.4	\$ 72.00	SLR	Edit consolidated B period CT return, including MLC, Saturn, REALM and SDC
Aretz, Betsy	9/28/10	0.2	\$ 36.00	SLR	Discuss OK annual report filing with Zablocki (MLC)
Biggs, Angella	9/28/10	1.2	\$ 96.00	SLR	MLC & Subs processed 2009 CT form CT-1120CR. MLC 202B letter, Fed attached 290 pages
Bonventre, Steven	9/28/10	0.3	\$ 41.40	SLR	Research MLC FL franchise tax return requirements
Eckles, Jeff	9/28/10	0.2	\$ 78.00	SLR	Discussion with Aretz (PM) re tax returns due 10-1-10
Aretz, Betsy	9/29/10	1.1	\$ 198.00	SLR	Review filing requirements for state returns due 10/15 for MLC and subsidiaries B period
Aretz, Betsy	9/29/10	0.3	\$ 54.00	SLR	Discussion with Bonventre (PM) re returns to be completed 10/15
Biggs, Angella	9/29/10	1.3	\$ 104.00	SLR	MLC & Subs processed 2009 FL form F-1120, MLC 202B letter, Fed attached 290 pages
Bonventre, Steven	9/29/10	0.3	\$ 41.40	SLR	Discussion with Aretz (PM) re returns to be completed 10/15
Eckles, Jeff	9/29/10	0.6	\$ 234.00	SLR	Review of state tax returns due 10-1-10
Aretz, Betsy	9/30/10	0.2	\$ 36.00	SLR	Meet with Zablocki (MLC) to sign 10/1 state tax returns
Bonventre, Steven	9/30/10	0.3	\$ 41.40	SLR	Review of completed tax returns through 9/30 and follow up email with Biggs (PM) re tax returns being maintained in Caseware file
Eckles, Jeff	9/30/10	0.2	\$ 78.00	SLR	Sign and file state tax returns due 10-1-10
Gove, Veronica	9/30/10	0.2	\$ 16.00	SLR	Review completeness, package and mail Form CT 1120 and Form FL F-1120 to the proper government agencies
Gove, Veronica	9/30/10	0.2	\$ 16.00	SLR	Prepare appropriate certified mailing (return receipt) forms for various tax returns
Gove, Veronica	9/30/10	0.2	\$ 16.00	SLR	Update TaxTrax workflow

Name	Date	Hours	Amt	Code	Description
Colella, Mike	7/13/10	1.6	\$ 664.00	RET	Analysis for standard billing rate increases as of July 1, 2010
Weed, Tim	7/27/10	0.4	\$ 162.00	RET	Forward info to Colella (PM) re notice of rate change pleading
Campbell, Michelle	8/30/10	1.8	\$ 144.00	RET	Research all PM billing rate changes and draft advisory letter
Colella, Mike	8/31/10	1.8	\$ 747.00	RET	Draft/edit Advisory to Debtor re Increase in billing rates pursuant to engagement letter and court retention

Name	Date	Hours	Amt	Code	Description
Colella, Mike	6/2/10	0.2	\$ 41.00	FEX	Plan for open items still to be drafted (50% rate)
Colella, Mike	6/13/10	0.4	\$ 82.00	FEX	Review data re open inquiries from Fee Examiner request for info (50% rate)
Colella, Mike	6/15/10	0.2	\$ 41.00	FEX	Read draft report from Fee Examiner re Jan 2010 Fee App (50% rate)
Campbell, Michelle	6/21/10	0.6	\$ 24.00	FEX	Edits per Fee Examiner Report (50% rate)
Colella, Mike	6/21/10	2.4	\$ 492.00	FEX	Complete draft response to Fee Examiner re January Fee Application inquiries and email with comments to Andres (GK) (50% rate)
Colella, Mike	6/21/10	0.6	\$ 123.00	FEX	Edits to draft response to revise comments re expenses incurred without request for reimbursement, finalized response and emailed to Andres (GK) with explanatory comments (50% rate)
Tousain, Alina	7/14/10	1.7	\$ 148.75	FEX	Read Judge Gerber ruling re Fee Examiner issues and professional fee compensation for time and billing to determine impact on PM May 2010 Fee Application (50% rate)
Colella, Mike	7/15/10	1.3	\$ 269.75	FEX	Preparation of budgeted fees and expenses for the month of August for sending to Fee Examiner and MLC (50% rate)
Colella, Mike	8/16/10	1.2	\$ 249.00	FEX	Prepare estimated fees and expense budget for September and forward (50% Rate)
Colella, Mike	8/24/10	0.2	\$ 41.50	FEX	Read letter from Fee Examiner re PM Second Interim Fee App (50% Rate)
Colella, Mike	9/1/10	0.3	\$ 62.25	FEX	Discuss Fee Examiner Report and response related to Administrative time with Weed (PM) (50% rate)
Weed, Tim	9/1/10	0.3	\$ 60.75	FEX	Discuss Fee Examiner Report and response related to Administrative time with Colella (50% rate)
Colella, Mike	9/7/10	0.4	\$ 83.00	FEX	Draft selected response items to Fee Examiner inquiry and request for information (50% rate)
Colella, Mike	9/10/10	1.2	\$ 249.00	FEX	Final drafting and editing response to Fee Examiner re PM 2nd Interim Fee App (50% rate)
Colella, Mike	9/14/10	0.9	\$ 186.75	FEX	Estimating fees for October (50% rate)
Colella, Mike	9/14/10	0.2	\$ 41.50	FEX	Preparation of budget filed for October fee estimates (50% rate)
Colella, Mike	9/14/10	0.6	\$ 124.50	FEX	Reading of Fee Examiner draft report re PM 2nd Fee Application (50% rate)
Colella, Mike	9/15/10	0.2	\$ 41.50	FEX	Final review of October Budget prior to filing with the Fee Examiner and provided to MLC (50% rate)
Colella, Mike	9/15/10	0.3	\$ 62.25	FEX	Further review of Fee Examiner draft report on PM Second Fee Application (50% rate)



Name	Date	Hours	Amt	Code	Description
Colella, Mike	7/13/10	0.2	\$ 83.00	FAP	Review email and attachments received from Brooks (WGM) re extension of May Fee Application due date and professional fee compensation related items
Colella, Mike	7/16/10	1.4	\$ 581.00	FAP	Accumulate information and draft preliminary analysis for portion of Schedules A, B & C requested by Brooks (WGM) relating to Debtor filing with court for January Fee Application
Colella, Mike	7/16/10	0.2	\$ 83.00	FAP	Emails to/from Campbell and Weed (PM) re Brooks (WGM) request re January Fee Application
Colella, Mike	7/19/10	0.9	\$ 373.50	FAP	Review/edit supporting schedule required to respond to Brooks (WGM) request for information relating to Debtor filing with court for January Fee Application
Weed, Tim	7/26/10	0.3	\$ 121.50	FAP	Review Brooks (WGM) request for data for January Fee Application
Campbell, Michelle	8/2/10	2.7	\$ 216.00	FAP	First Draft May Fee Application
Campbell, Michelle	8/2/10	1.7	\$ 136.00	FAP	Compiling data, merge & review detail hours for May Fee Application
Colella, Mike	8/2/10	2.3	\$ 954.50	FAP	Analysis certain time entries and related follow up for May Fee Application
Colella, Mike	8/2/10	2.1	\$ 871.50	FAP	Follow up on open items re time entries for compliance with judge ruling and fee examiner advisories for May Fee Application
Colella, Mike	8/2/10	1.4	\$ 581.00	FAP	Re-review detail time entries for compliance with judge ruling and fee examiner advisories for May Fee Application
Campbell, Michelle	8/3/10	3.3	\$ 264.00	FAP	Compile/analyze data for various schedules for May Fee Application
Campbell, Michelle	8/3/10	2.2	\$ 176.00	FAP	Review and sort hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	2.9	\$ 232.00	FAP	Finalize hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.9	\$ 152.00	FAP	Review/edit data for various schedules for May Fee Application
Campbell, Michelle	8/4/10	1.8	\$ 144.00	FAP	Finalize May Fee Statement and FedEx
Campbell, Michelle	8/4/10	1.2	\$ 96.00	FAP	Compile Expense data for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.1	\$ 88.00	FAP	Summarize hours detail for Feb-May for May Fee Application
Campbell, Michelle	8/4/10	1.1	\$ 88.00	FAP	Update project and work description codes for May Fee Application
Colella, Mike	8/4/10	2.9	\$ 1,203.50	FAP	Draft/edit Services provided section of May Fee Application
Colella, Mike	8/4/10	2.3	\$ 954.50	FAP	Review/Edit Exhibit Sections & Expenses for May Fee Application
Colella, Mike	8/4/10	2.1	\$ 871.50	FAP	Review/Edit Services Provided Section of May Fee Application
Colella, Mike	8/4/10	1.9	\$ 788.50	FAP	Final changes and edits to P&M May Fee App

Name	Date	Hours	Amt	Code	Description
Campbell, Michelle	6/1/10	1.9	\$ 76.00	FEE	Finalize and FedEx April Fee Statement (50% Rate)
Colella, Mike	6/1/10	2.6	\$ 533.00	FEE	Review April Fee Statement time entries (50% Rate)
Colella, Mike	6/1/10	0.2	\$ 41.00	FEE	Draft April Fee Statement document (without time entries) (50% Rate)
Colella, Mike	6/1/10	0.6	\$ 123.00	FEE	Final review of April Fee Statement including time entries and signing for distribution to noticed parties (50% Rate)
Campbell, Michelle	6/2/10	1.3	\$ 50.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Colella, Mike	6/2/10	0.1	\$ 20.50	FEE	Review time entries for May 1-15 period to assess completeness (50% Rate)
Colella, Mike	6/2/10	0.1	\$ 20.50	FEE	Planning related to coordinate May Fee Statement and May Fee Application activities and targeted dates (50% Rate)
Campbell, Michelle	6/3/10	2.1	\$ 84.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/4/10	0.4	\$ 16.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/4/10	2.6	\$ 104.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/8/10	1.4	\$ 56.00	FEE	MLC Billing/Spreadsheets (50% Rate)
Campbell, Michelle	6/21/10	0.3	\$ 12.00	FEE	Research for Nova Scotia Billing (50% Rate)
Campbell, Michelle	6/23/10	1.1	\$ 44.00	FEE	Finalize May Fee Statement for Colella (PM) Review (50% Rate)
Campbell, Michelle	6/24/10	1.1	\$ 44.00	FEE	Compile and review hours for May Fee Statement (50% Rate)
Campbell, Michelle	6/25/10	2.2	\$ 88.00	FEE	Edit Retention documents (50% Rate)
Campbell, Michelle	6/25/10	1.8	\$ 72.00	FEE	Edit Retention documents (50% Rate)
Campbell, Michelle	6/28/10	3.8	\$ 150.00	FEE	Initial draft of May Fee Application (50% Rate)
Colella, Mike	6/28/10	0.7	\$ 143.50	FEE	Review January Fee App in preparation of May Fee Application (50% Rate)
Colella, Mike	6/28/10	3.9	\$ 799.50	FEE	Review of January-May detail time entries for inclusion in May Fee Application (50% Rate)
Campbell, Michelle	6/29/10	2.9	\$ 116.00	FEE	Merge Feb-May details and hours for May Fee App (50% Rate)
Colella, Mike	6/29/10	1.4	\$ 287.00	FEE	May Fee Statement review of detail time entries (50% Rate)
Colella, Mike	6/29/10	0.9	\$ 184.50	FEE	Identify key "Services Provided" for inclusion in May Fee Application (50% Rate)
Colella, Mike	6/29/10	0.4	\$ 82.00	FEE	Discussion with Tousain (PM) to delegate initial drafting of Services Provided section to May Fee Application (50% Rate)
Tousain, Alina	6/29/10	1.1	\$ 93.50	FEE	Compiled data May 2010 Fee Application- Services Provided Section (50% Rate)
Tousain, Alina	6/29/10	0.4	\$ 34.00	FEE	Discuss with Colella (PM) May 2010 Fee Application- Services Provided Section (50% Rate)
Campbell, Michelle	6/30/10	1.1	\$ 44.00	FEE	Finalize and FedEx May Fee Statement (50% Rate)
Colella, Mike	6/30/10	0.2	\$ 41.00	FEE	May Fee Statement final review (50% Rate)
Colella, Mike	6/30/10	1.8	\$ 369.00	FEE	Review/edit Services Provided section to May Fee Application (50% Rate)
Tousain, Alina	6/30/10	0.9	\$ 76.50	FEE	Collect info from all P&M groups for May Fee Application- Services Provided Section (50% Rate)
Campbell, Michelle	7/19/10	2.8	\$ 112.00	FEE	Compile hours and statistics for June fee statement (50% Rate)
Campbell, Michelle	7/20/10	1.1	\$ 44.00	FEE	Review/summarize hours detail for June (50% Rate)
Campbell, Michelle	7/21/10	0.8	\$ 32.00	FEE	Review/summarize hours detail for June (50% Rate)
Campbell, Michelle	7/26/10	2.1	\$ 84.00	FEE	Draft initial June Fee Statement (50% Rate)
Weed, Tim	7/26/10	0.4	\$ 81.00	FEE	Review detailed June 2010 time descriptions; identify items for follow up (50% Rate)
Campbell, Michelle	7/27/10	0.9	\$ 36.00	FEE	Finalize Fee Statement for June, email and FedEx final (50% Rate)
Weed, Tim	7/27/10	0.3	\$ 60.75	FEE	Review June Fee Statement (50% Rate)
Campbell, Michelle	8/5/10	2.9	\$ 116.00	FEE	Begin compiling hours for July Fee Statement (50% Rate)
Campbell, Michelle	8/9/10	1.1	\$ 44.00	FEE	Compile supporting receipts for expenses of July for Fee Statement (50% Rate)
Campbell, Michelle	8/20/10	1.4	\$ 56.00	FEE	Compile hours and statistics for July fee statement (50% Rate)
Campbell, Michelle	8/21/10	1.6	\$ 64.00	FEE	Compile hours and statistics for July fee statement (50% Rate)



Name	Date	Hours	Amt	Code	Description
Eckles, Jeff	6/15/10	1.0	\$ 195.00	NWT	Travel to/from MLC for planning meeting (50% Rate)
Merkel, Mike	6/15/10	1.0	\$ 122.00	NWT	Travel to/from MLC for planning meeting (50% Rate)
Eckles, Jeff	6/29/10	1.0	\$ 195.00	NWT	Travel to meeting with Zablocki and Hauff
Farmer, Doug	7/25/10	4.7	\$ 810.75	NWT	Travel from Chicago to Detroit at travel rate (50%)
Zajac, Mark	7/25/10	5.0	\$ 440.00	NWT	Travel from Chicago to Detroit at travel rate (50%)
Farmer, Doug	7/30/10	4.7	\$ 810.75	NWT	Travel from Detroit to Chicago at travel rate (50%)
Zajac, Mark	7/30/10	5.0	\$ 440.00	NWT	Travel from Detroit to Chicago at travel rate (50%)
Farmer, Doug	8/4/10	5.2	\$ 897.00	NWT	Travel to Detroit from Chicago (50% Rate)
Farmer, Doug	8/5/10	5.2	\$ 897.00	NWT	Travel to Chicago from Detroit (50% Rate)
Colella, Mike	8/19/10	0.6	\$ 124.50	NWT	Travel to MLC to present at 8/19 BOD meeting (50% rate)
Colella, Mike	8/19/10	0.6	\$ 124.50	NWT	Travel from MLC office to Southfield (50% rate)
Lewis, Forrest	8/24/10	1.7	\$ 340.00	NWT	Travel from Dewitt, MI to Southfield PM office (mtg w/ MLC) (50% rate)
Lewis, Forrest	8/24/10	1.7	\$ 340.00	NWT	Travel from Southfield PM office to Dewitt, MI at travel rate (50%)
Bonventre, Steven	9/9/10	1.0	\$ 69.00	NWT	Travel to/from Southfield office & MLC for meeting (50% rate)
Eckles, Jeff	9/9/10	1.0	\$ 195.00	NWT	Travel to/from Southfield office & MLC for meeting (50% rate)
Delivery Person	9/20/10	1.5	\$ 60.00	NWT	Delivery of tax returns to/from MLC (50% of Admin rate)
Zajac, Mark	9/29/10	5.0	\$ 440.00	NWT	Travel from Chicago to Detroit (MLC)(50% rate)

**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit H**

**Expenses by Date by Professional**

**Plante & Moran, PLLC - Detail Expenses by Date by Professional  
 For the Period June 1, 2010 Through September 30, 2010**

STAFF	DATE	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Merkel, Mike	06/15/10	18.00	30.00			30.00	Mileage to/from MLC for tax planning mtg; parking @MLC
Farmer, Doug	07/25/10	140.00	155.00	148.35	20.00	323.35	Mileage Chi-Det; Chicago Tolls
Zajac, Mark	07/25/10	162.50	182.50	148.35	5.82	336.67	Mileage Chi-Det
Farmer, Doug	07/26/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/26/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/27/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/27/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/28/10		10.50	148.35	20.00	178.85	
Zajac, Mark	07/28/10		20.00	148.35	20.00	188.35	
Brown, Furney	07/29/10		12.00			12.00	
Zajac, Mark	07/29/10		20.00	148.35	20.00	188.35	
Farmer, Doug	07/30/10	123.00	130.50			130.50	Mileage Det-Chi (Partial); Chicago Tolls
Hoekstra, Peggy	07/30/10		57.00			57.00	Parking at MLC 5 days; 7/26, 27, 28, 29, 30
Zajac, Mark	07/30/10	162.50	162.50			162.50	Mileage Det-Chi
Tousain, Alina	08/01/10		60.00			60.00	Parking at MLC 5 days; 7/26, 27,28,29,30
Farmer, Doug	08/04/10		499.40	148.35	20.00	667.75	Air: Chi-Det, Taxi: Home-MDW & DTW-MLC
Farmer, Doug	08/05/10		98.00			98.00	Taxi: MLC-DTW & MDW-Home
Hoekstra, Peggy	08/05/10		24.00			24.00	Parking at MLC 2 days; 8/2,3
Tousain, Alina	08/05/10		36.00			36.00	Parking at MLC 3 days; 8/2, 3, 5
Colella, Mike	08/19/10		12.00			12.00	Parking at MLC 1day; 8/19
Lewis, Forrest	08/24/10	80.00	80.00			80.00	Mileage Dewitt-Det (Round trip)
Zajac, Mark	09/29/10	162.50	176.50	148.35	8.87	333.72	Mileage Chi-Det
Tousain, Alina	09/30/10		14.00			14.00	Parking at MLC 1 day; 9/30
Zajac, Mark	09/30/10		14.00	148.35	20.00	182.35	
Delivery Person	09/20/10	19.00	22.00	-	-	22.00	Delivery of time sensitive tax docs to MLC
<b>Total</b>		<b>\$ 867.50</b>	<b>\$ 1,876.90</b>	<b>\$ 1,780.20</b>	<b>\$ 214.69</b>	<b>\$ 3,871.79</b>	

STAFF	Mileage	Transport	Hotel	Dinner	TOTAL	COMMENTS
Brown, Furney	-	12.00			12.00	Parking at MLC 1 day (No out of town Expenses)
Colella, Mike	-	12.00			12.00	In town - parking
Delivery Person	19.00	22.00			22.00	Deliver time sensitive tax document to MLC
Farmer, Doug	263.00	914.40	741.75	100.00	1,756.15	Out of town - 5 nights/6 days
Hoekstra, Peggy		81.00			81.00	In town - parking
Lewis, Forrest	80.00	80.00			80.00	Out of town - 1 day
Merkel, Mike	18.00	30.00			30.00	Out of town - 1 day
Tousain, Alina		110.00			110.00	In town - parking
Zajac, Mark	487.50	615.50	1,038.45	114.69	1,768.64	Out of town - 7 nights/8 days
<b>TOTAL</b>	<b>\$ 867.50</b>	<b>\$ 1,876.90</b>	<b>\$ 1,780.20</b>	<b>\$ 214.69</b>	<b>\$ 3,871.79</b>	

Date	Transport	Hotel	Dinner	Total
06/30/10	\$ 18.00	\$ 30.00		\$ 30.00
07/31/10	\$ 588.00	\$ 811.00	\$ 1,335.15	\$ 2,311.97
08/31/10	\$ 80.00	\$ 809.40	\$ 148.35	\$ 977.75
09/30/10	\$ 181.50	\$ 226.50	\$ 296.70	\$ 552.07
<b>Total</b>	<b>867.50</b>	<b>\$ 1,876.90</b>	<b>\$ 1,780.20</b>	<b>\$ 214.69</b>

<b>NOTES</b>	Mileage calculated at P&M (and IRS) mileage rate of \$0.50/mile Air travel purchased in coach Parking is at MLC offices at RenCen Hotel used is at the Marriott RenCen using MLC corporate discount rate Meals represent dinners for out of town personnel (using \$20 Cap per Fee Examiner advisories)
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**EXHIBIT TO INTERIM FEE APPLICATION BY PLANTE & MORAN, PLLC  
FOR THE PERIOD JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

**Exhibit I**

**Notice: P&M Revised Standard Hourly Rates as of July 1, 2010**



**EXHIBIT I (1 of 2)**

**Plante & Moran, PLLC**  
27400 Northwestern Highway  
P.O. Box 307  
Southfield, MI 48037-0307  
Tel: 248.352.2500  
Fax: 248.352.0018  
plantemoran.com

August 31, 2010

Mr. James Selzer  
Motors Liquidation Company  
GM Global Headquarters  
500 Renaissance Center  
Suite 1400  
Detroit, MI 48243

RE: P&M Revised Standard Hourly Rates as of July 1, 2010

Dear Jim:

The purpose of this letter is to advise Motors Liquidation Company (MLC) regarding revisions to P&M standard hourly rates as of July 1, 2010 in accordance with our engagement and retention approved by the court.

Under the terms of our engagement letter dated March 17, 2010, "our fee will be based on the actual time staff expend at our standard hourly rates for the individuals involved" with "our standard hourly rates reviewed and adjusted on a semiannual basis". As part of MLC's application for our employment also dated March 17, 2010, "MLC understands that, if a rate change is effective during the course of this engagement with MLC, P&M will advise MLC of such new rates."

Our standard billing rates are generally described as follows:

Professional	Prior Rates	New Rates
Partner	\$300 - 450	\$310 - 460
Associate	\$150 - 350	\$160 - 360
Staff	\$ 80 - 200	\$ 65 - 210
Paraprofessional & Admin	\$ 75 -125	\$ 80 - 130

To further assist you in understanding the impact of these changes to MLC, we prepared and attached an Exhibit listing staff previously serving on this account through June 30, 2010 with their prior (through June 30, 2010) and new (starting July 1, 2010).

These changes will be reflected in our fee statements beginning with July 2010.

Please contact me directly if you have any questions or would like to discuss further.

Very truly yours,  
**Plante & Moran, PLLC**

A handwritten signature in dark ink, appearing to read "Michael A. Colella".  
Michael A. Colella, Partner



Mr. James Selzer  
Motors Liquidation Company

August 31, 2010

**EXHIBIT I (1 of 2)**

P&M Revised Standard Hourly Rates as of July 1, 2010

<b>PROFESSIONAL BY LEVEL</b>	<b>CERT<sup>1</sup></b>	<b>DATE</b>	<b>PRACTICE AREA<sup>2</sup></b>	<b>PRIOR STANDARD RATE</b>	<b>NEW STANDARD RATE</b>
<b>Partners</b>					
Colella, Michael	CPA/CIRA	1980/2004	FSS	\$410	\$415
Eckles, Jeff	CPA	1983	TAX	\$390	\$390
Farmer, Doug	CICA	2005	ERS	\$335	\$345
Greenway, Denise	CPA	1989	TAX	\$400	\$400
Jolley, Mark	CPA	1983	TAX	\$415	\$415
Lewis, Forrest	CPA	1976	TAX	\$375	\$400
Ruppel, Curtis	CPA	1993	TAX	\$335	\$350
Weed, Tim	CPA/CIRA	1988/1997	ROI	\$395	\$405
Woods, Jon	CPA	1985	PSD	\$335	\$355
<b>Associates</b>					
Brown, Furney	CPA	2008	TCS	\$230	\$250
Hoekstra, Peggy	CPA/CIA	1994	FSS	\$155	\$165
Merkel, Mike	CPA	2007	TAX	\$244	\$260
Zajac, Mark	CICA	2008	ERS	\$165	\$175
<b>Staff</b>					
Aguirre, Monica			ERS	\$140	\$145
Clark, Ryan			TAX	\$ 80	\$ 86
Doot, Brian <sup>3</sup>	CPA	2009	TAX	\$ 88	\$108
Knapp, Carol			FSS	\$112	\$113
Palmer, Stephen <sup>3</sup>	CPA	2009	TAX	\$118	\$148
Tousain, Alina	CPA	2009	FSS	\$170	\$175
<b>Total Parapro/Admin</b>			<b>ALL</b>	<b>\$ 80</b>	<b>\$ 80</b>
<b>Total All Personnel</b>			<b>ALL</b>		

<sup>1</sup>CIA – Certified Internal Auditor; CICA – Certified Internal Control Auditor; CIRA – Certified Insolvency & Restructuring Advisor; CPA – Certified Public Accountant

<sup>2</sup>ADM – Paraprofessional/Admin; ERS – Enterprise Risk Management; FSS – Financial Support Services; PSD – Professional Standards Department; ROI – Restructuring and Operations Improvement; TAX – Tax Compliance and Consulting; TCS – Technology Consulting Services

<sup>3</sup>Increased level due to obtaining CPA certification and level promotion during prior fiscal year

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
MOTORS LIQUIDATION COMPANY, <i>et al.</i> ,	:
f/k/a General Motors Corp., <i>et al.</i>	:
	:
Debtors.	:
	:
	-----X

Chapter 11 Case No.  
09-50026 (REG)  
(Jointly Administered)

**ORDER GRANTING APPLICATION(S) FOR ALLOWANCE OF  
INTERIM COMPENSATION FOR PROFESSIONAL SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES INCURRED OF  
PLANTE & MORAN, PLLC AS ACCOUNTANTS TO  
THE DEBTORS FROM JUNE 1, 2010 THROUGH SEPTEMBER 30, 2010**

Upon consideration of the Application for Allowance of Interim Compensation and Reimbursement of Expenses (the "Application(s)") for professional services rendered and expenses incurred during the period commencing June 1, 2010 through September 30, 2010; and a hearing having been held before this Court to consider the Application(s) on \_\_\_\_\_; and notice having been given pursuant to Federal Rules of Bankruptcy Procedure 2002(a)(7) and (c)(2); and due consideration having been given to any responses thereto; and sufficient cause having been shown therefor, it is hereby

ORDERED that the Application(s) is/are granted to the extent set forth in Schedule "A".

Date: New York, New York

\_\_\_\_\_  
United States Bankruptcy Judge  
Southern District of New York



Case No.:09-50026 (REG)

Case Name: Motors Liquidation Company

PLANTE & MORAN, PLLC  
SUMMARY: ALL FEE PERIODS  
(INCLUDING THIS PERIOD)

[illegible]

\*Includes fees previously requested but not awarded (held back fees).

\*\*Fees held back are treated as not having been awarded.

SCHEDULE A(2)

DATE: \_\_\_\_\_

INITIALS: \_\_\_\_\_ USBJ